

F1 SCHEDULE 1

Regulation 5(1)

**Textual Amendments**

**F1** Sch. 1 Form 7A inserted (22.3.2000) by [The Value Added Tax \(Amendment\) \(No. 3\) Regulations 2000 \(S.I. 2000/794\)](#), reg. 7, **Sch. 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**Status:** Point in time view as at 26/03/2001.

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

## 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Status: Point in time view as at 26/03/2001.

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

1. Enter your FULL NAME. Write in BLOCK LETTERS and leave a space between words

Grid for entering full name in block letters.

2. Enter your TRADING NAME if it is different from the name entered at 1

Grid for entering trading name.

3. Enter the address of your PRINCIPAL PLACE OF BUSINESS

Grid for entering principal place of business address.

Phone No.

Text box for phone number.

Postcode

Text box for postcode.

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

Text box for describing main business activity.

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

Sole Proprietor

or Partnership

If partnership please ensure you ALSO complete form VAT 2

or Limited Company

Please enter details from Company Incorporation Certificate below.

Certificate Number

Date of certificate

or Other

Please give details

6. Was your BUSINESS TRANSFERRED to you or your company as a GOING CONCERN?

YES

NO

If YES, enter the date of transfer

and also

Enter the PREVIOUS OWNER'S name

and VAT REGISTRATION NUMBER

Do you want to RETAIN the VAT NUMBER of the previous owner?

YES

NO

(see note 6)

If you tick YES then both you and the previous owner MUST also complete form VAT 68

7. Enter EITHER your BANK SORT CODE and ACCOUNT NUMBER or your GIROBANK ACCOUNT NUMBER

Text box for bank sort code.

Text box for account number.

Text box for girobank account number.

8. Do you use a COMPUTER FOR ACCOUNTING? (see note 8 and tick one box only)

YES

NO



Status: Point in time view as at 26/03/2001.

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

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 8063/9307910 F 3/98 1

**Status:** Point in time view as at 26/03/2001.  
**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>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)

Status: Point in time view as at 26/03/2001.

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 6(1)

Both Parts of this application form must be filled in

**Part 1 To be completed by the new 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

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

\*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 26/03/2001.  
**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 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	
---	--

Fold Here

Before you fill in this form please read the notes on the back and the VAT leaflet "Filling 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	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 to 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

If you are enclosing a payment please tick this box  <input 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 ..... <p style="text-align: center; font-weight: bold;">A false declaration can result in prosecution.</p>
---	--

VAT 100 (Full)

18(October 2000)

--	--	--	--

Form No. 5



**Status:** Point in time view as at 26/03/2001.

**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	
---	--

Fold Here

Before you fill in this form please read the notes on the back and the VAT leaflet "Filling 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>	<b>1</b>		VAT due in this period on sales and other outputs		
	<b>2</b>		VAT due in this period on acquisitions from other EC Member States		
	<b>3</b>		Total VAT due (the sum of boxes 1 and 2)		
	<b>4</b>		VAT reclaimed in this period on purchases and other inputs (including acquisitions from the EC)		
	<b>5</b>		Net VAT to be paid to Customs or reclaimed by you (Difference between boxes 3 and 4)		
	<b>6</b>		Total value of sales and all other outputs excluding any VAT. Include your box 8 figure		00
	<b>7</b>		Total value of purchases and all other inputs excluding any VAT. Include your box 9 figure		00
	<b>8</b>		Total value of all supplies of goods and related services, excluding any VAT, to other EC Member States		00
	<b>9</b>		Total value of all acquisitions of goods and related services, excluding any VAT, from other EC Member States		00

If you are enclosing a payment please tick this box.  <input 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 ..... A false declaration can result in prosecution.
--	--

--	--	--	--	--

VAT 193 (Full)

18/October 2000

Form No. 6

**Status:** Point in time view as at 26/03/2001.

**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(1100)

**Do not detach**

Status: Point in time view as at 26/03/2001.

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

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

Box for selecting Sole Proprietor.

or Partnership

Box for selecting Partnership.

Please ensure you ALSO complete form VAT 2.

or Limited Company

Box for selecting Limited Company.

or Other

Box for selecting Other.

Please give details

Box for providing details for Other.

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 Bank Sort Code.

Box for entering Account Number.

Box for entering Giro Bank Account Number.

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

Box for selecting YES.

NO

Box for selecting 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

Box for selecting YES.

and I exceeded the threshold on

Box for entering the date exceeded the threshold.

Go to 11

NO

Box for selecting NO.

Go to 9

VAT 1A

CG 8425/1/93 (1/1993)

Status: Point in time view as at 26/03/2001.  
Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

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

**Status:** Point in time view as at 26/03/2001.

**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?: Acquisitions" which will help you to answer these questions.

**Please write clearly in black ink.**

CD 343894 (1/1/92)

**Do not detach**



Status: Point in time view as at 26/03/2001.

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

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

**Status:** Point in time view as at 26/03/2001.  
**Changes to legislation:** There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

**Value Added Tax**  
**VAT Registration Notification**

This notification form must only be filled in if you have to register because you are making relevant supplies in the UK and you have no place of business here. Section 7 of VAT Notice 700/4 *Registration for VAT: Non-established taxable persons* gives more information about this and will help you to answer the questions on the form.

**Please answer all questions. Write clearly in black ink and use CAPITAL LETTERS**

**Name**

- 1. Sole proprietors - please give your full name.  
Partnerships - please give your trading name. If you do not have one, give the names of all partners (*partnerships must also complete form VAT 2*).  
Corporate or unincorporated bodies - please give the name of the company, club, association etc.

--

- 2. Do you have a trading name?                      Yes                       No

Please give the trading name of the business.

--

**Business address**

- 3. Please give the address of your principal place of business.

Postcode	<input type="text"/>	Phone number	<input type="text"/>
		Fax number	<input type="text"/>

**Tax representative**

- 4. If you have appointed a tax representative to deal with your VAT matters in the UK please give details below.

Name			
Address			
	<input type="text"/>	Phone number	<input type="text"/>
Postcode	<input type="text"/>	Fax number	<input type="text"/>



**Status:** Point in time view as at 26/03/2001.

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

**Status**

5. What is the structure/legal status of the business? (Please tick)

Sole proprietor

Partnership

Corporate body

(Please give your company incorporation details)

Certificate number  Date

Unincorporated body

Please give details

**Business activities**

6. What does your business do or intend to do? Tell us about your current or intended business activities.

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

**Bank details**

7. Please give your UK bank details or your tax representative's bank details.

Sort code <input type="text"/>	Account number <input type="text"/>
or	
No bank account (please tick) <input type="checkbox"/>	Girobank account number <input type="text"/> <input type="text"/> <input type="text"/>

**Computer accounts**

8. Is your accounting system computerised?

Yes (Give details below) <input type="checkbox"/>	No <input type="checkbox"/>
Computer type <input type="text"/>	
Software <input type="text"/>	Version <input type="text"/>

**Relevant supplies**

9. Have you made any relevant supplies yet? (Please tick one box)

<input type="checkbox"/>	Yes, I made my first relevant supply on	<input type="text"/>
<input type="checkbox"/>	No, but I expect to make my first relevant supply on	<input type="text"/>

**Status:** Point in time view as at 26/03/2001.

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

10. When did you first have reasonable grounds to believe that you were going to make relevant supplies?

Date

11. What value of relevant supplies do you expect to make in the next 12 months?

£

12. Do you make any other taxable supplies in the UK?

Yes  No

If, "Yes", enter the estimated value of all taxable supplies, other than your relevant supplies, that you expect to make in the UK in the next 12 months.

£

**Transfer of assets**

13. Are you registering because VAT has been recovered by a predecessor in connection with the relevant supplies you have made, or intend to make?

Yes  No

If "Yes", give the name(s) and address(es) of the person(s) who recovered VAT under either the Eighth or Thirteenth Directive refund schemes.

**Exemption**

14. Do you want exemption from registration because your relevant supplies are wholly zero-rated?

Yes  No

If "Yes", give the expected value of your zero-rated supplies in the next 12 months.

Zero-rated relevant supplies

**Other VAT registrations**

15. Are you involved in, or have you (or any other partners or directors in your business) been involved in any other businesses in the past 5 years?

Yes  No

If "Yes", give the names and VAT registration numbers of these businesses.  
(Continue on a separate sheet, if necessary)

**Status:** Point in time view as at 26/03/2001.

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

**Declaration**

16. I declare that the information given on this form and contained in any accompanying document is true and complete.

Signature <input style="width: 90%;" type="text"/>	Date <input style="width: 90%;" type="text"/>
Full name <input style="width: 100%;" type="text"/>	

What is your position in the business? (Please tick)

Proprietor <input type="checkbox"/>	Partner <input type="checkbox"/>	Director <input type="checkbox"/>
Company Secretary <input type="checkbox"/>	Trustee <input type="checkbox"/>	Other <input type="checkbox"/>

If "Other", give details

**Checklist**

- Have you answered every question?
- Have you signed the form?
- Partnership? Remember to complete Form VAT 2
- Appointing a tax representative? Remember to complete Form VAT1TR

**What to do next**

When you have completed and signed the form, please send it to the VAT Registration Unit specified in VAT Notice 700/4 *Registration for VAT: Non-established taxable persons*. If you have any problems completing the form please contact the Registration Unit.

Usually we will register you and give you a VAT registration number within 15 working days of receiving your form, provided you have given all the necessary information.

**For office use**

Local office code and registration number <input style="width: 95%;" type="text"/>	D	M	Y	Stagger <input type="checkbox"/>	Status <input type="checkbox"/>
Name <input style="width: 95%;" type="text"/>	Trade classification <input style="width: 95%;" type="text"/>			Taxable turnover <input style="width: 95%;" type="text"/>	
Trade name <input style="width: 95%;" type="text"/>	Value of Sales to EC <input style="width: 95%;" type="text"/>			Value of Purchases from EC <input style="width: 95%;" type="text"/>	
Rept. <input type="checkbox"/>	Vol <input type="checkbox"/>	Oversize name address <input type="checkbox"/>	Comp user <input type="checkbox"/>	Group Div <input type="checkbox"/>	Intg. Overseas <input type="checkbox"/>
Intg. EC <input type="checkbox"/>	Value of Sales to EC <input style="width: 95%;" type="text"/>			Value of Purchases from EC <input style="width: 95%;" type="text"/>	
Registration	Obligatory/Voluntary	Exemption	Intending	Transfer of Regn No	
Approved - Initial/date					
Refused - Initial/date					
Form issued - Initial/date	VAT9/other	VAT8	Letter	Approval letter	

VAT1C

1B(March 2000)

..



**Status:** Point in time view as at 26/03/2001.  
**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)

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
6	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			
7	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:			
	.....			
9	(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			
9	<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





**Status:** Point in time view as at 26/03/2001.  
**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;D7;92)

F 86091 )



Status: Point in time view as at 26/03/2001.

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 201(a)



# VAT refunds for DIY builders

# 1

Office date stamp

Serial number of claim

## 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

Name of occupant of dwelling (if different)

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

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

1. Address of building you are claiming for


Postcode

2. Your address (if different)


Postcode

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

Your daytime 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

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 26/03/2001.  
**Changes to legislation:** There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)



**VAT refunds for  
DIY builders**

2

Name of claimant (BLOCK LETTERS)

---



---

**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> <p>Number of bedrooms</p> <p>Number of kitchens</p>	<p>Number of reception rooms</p> <p>Number of bathrooms/cloakrooms</p> <p>Ground floor area <span style="font-size: small;">m<sup>2</sup>/m</span></p>	<p><b>Garages</b></p> <p>Built-in <span style="font-size: small;">Number</span> <span style="font-size: small;">Single*</span> <span style="font-size: small;">double</span> <span style="font-size: small;">Total floor area</span> <span style="font-size: small;">m<sup>2</sup>/m</span></p> <p>Detached <span style="font-size: small;">Number</span> <span style="font-size: small;">Single*</span> <span style="font-size: small;">double</span> <span style="font-size: small;">Total floor area</span> <span style="font-size: small;">m<sup>2</sup>/m</span></p>
<p><b>Number and description of other rooms</b></p> <div style="border: 1px solid black; height: 40px; width: 100%;"></div>			

**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	Item	Quantity		Unit
	Amount	Unit			Amount	Unit	
Cement			Tonnes	Paint - undercoating			Litres
Sand			*Tonnes/m <sup>3</sup>	Paint - emulsion			Litres
Aggregate			*Tonnes/m <sup>3</sup>	Paint - woodprimer			Litres
Lime			Tonnes	Paint - finishing coat			Litres
Facing Bricks			Number	Cold water storage tank			Number
Common Bricks			Number	Copper cylinder			Number
Stocks/engineering etc bricks			Number	Ironmongery for doors			Number
Windows			Number	Sink, drainer and taps			Number
Glazing			m <sup>2</sup>	Washbasin and taps			Number
Roofing tiles			Number	WC Suite			Number
Roofing felt			Rolls	Bath and taps			Number
Floor tiles			Number	<b>Heating</b>			Number of radiators
Copper tubing			Metres	Brief description			
Plaster			Tonnes	Type of heater unit			
Partition blocks			Number	<b>Kitchen units</b> (bought-in cupboards, worktops, etc).			
Plaster-board			m <sup>2</sup>	Please give number, type and dimensions of each.			
Timber-carassing			m <sup>3</sup>	<b>Electrical Installation</b>			
Timber-Joinery			m <sup>3</sup>	Number of power points	Amount and type of cable used		
Timber-tongued and grooved flooring			m <sup>2</sup>	Number of lighting points			
Staircase and handrail			Number	Number of switches	Number of fuse boxes		
External doors			Number				
Internal doors			Number				

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





Status: Point in time view as at 26/03/2001.

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

[VAT Registration Number input fields]

[Branch/subsidiary Identifier input fields]

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

Calendar Quarter

Due date:

[Calendar Quarter input fields]

**For official use DOR only**

Your VAT Office telephone number is .....

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 [input]

Lines completed (this page only) [input]

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

..... declare that the information given above and on any continuation sheets is true and complete.  
(Full name of signatory in BLOCK LETTERS)

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 11/9501

**Status:** Point in time view as at 26/03/2001.  
**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 26/03/2001.

**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 204(c)



**Value Added Tax  
Flat Rate Scheme for Agriculture  
Application for Certification**

Notes to help you complete this form are on the reverse. Please read them carefully

1. Please enter your FULL NAME in BLOCK LETTERS. (See note 1)


2. Please enter the ADDRESS of your BUSINESS. (See note 2)

Postcode	Tel No.

3. Please describe your BUSINESS INCLUDING NON-FARMING ACTIVITIES. (See note 3)

--

4. Please enter the ESTIMATED VALUE of AGRICULTURAL SUPPLIES you expect to make in the next 12 months. (see note 4)

--

5. Please enter the ESTIMATED VALUE of SUPPLIES OF OTHER GOODS and SERVICES which you expect to make in the next 12 months. (See note 5)

--

6. Please enter the DATE from which you wish your CERTIFICATE TO BE EFFECTIVE. (See note 6)

--

7. Please enter your VAT REGISTRATION NUMBER. Write "NONE" if you are not registered for VAT. (See note 7)

--	--	--	--

8. You must complete the following declaration :

I .....  
(enter your full name in BLOCK LETTERS)  
 declare that the information entered on this form is true and complete.  
 I apply for cancellation of the VAT registration shown at box 7 above.

Signature ..... Date .....

Tick one box      Proprietor       Director       Trustee   
                          Partner       Company Secretary       Authorised Official

**For Official Use**

Initials and Date	LVO	TC	Abbreviated name
Alt'd <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Ref'd <input type="text"/>	EDC <input type="text"/>	<input type="text"/>	

VAT 98

UD 3354-NV(12/99)

F 6833

HM Revenue & Customs

**Status:** Point in time view as at 26/03/2001.  
**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 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		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: (Place) on (Date) (Signature)

**NOTE:** Box 10 overleaf **MUST** be completed









**Status:** Point in time view as at 26/03/2001.  
**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**

**F2** 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**

**F2** 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>F3</sup>SCHEDULE 1A

Regulation 145F

**Textual Amendments**

**F3** 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 26/03/2001.

**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.

- (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 26/03/2001.

**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 26/03/2001.**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 26/03/2001.

**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 26/03/2001.

**Changes to legislation:**

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