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

F1F2F3F4SCHEDULE 1

Regulation 5(1)

Textual Amendments

- F1 Sch. Form 4 substituted (1.4.2001) by The Value Added Tax (Amendment) Regulations 2001 (S.I. 2001/630), reg. 1, Sch.
- F2 Sch. 1 Form 5 substituted (1.4.2001) by The Value Added Tax (Amendment) Regulations 2001 (S.I. 2001/630), reg. 1, Sch.
- F3 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
- F4 Sch. 1 Forms 1 and 2 substituted (1.1.2002) by The Value Added Tax (Amendment) (No. 3) Regulations 2001 (S.I. 2001/3828), reg. 3, Sch.

Commencement Information

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

the The Value Added Tax Regulations 1995. (See end of Document for details)

Regulation 5(1)



Value Added Tax

Application for registration

Please read VAT Notice 700/1: Should I be registered for VAT? before you begin to complete the application form as the explanatory notes will help you.

If you have any problems completing the form please contact the National Advice Service on 0845 010 9000 or visit our website at www.hmce.gov.uk.

You must answer all questions as directed.

Write clearly in black ink and use CAPITAL LETTERS

VAT 1

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ame	
Sole proprietors – please give your full name. Partnerships – please give your trading name, or if you do not have one please give the names of all partners. You must also complete and return form VAT 2 (available from the National Advice Service or our website). Corporate or unincorporated bodies – please give the name of the company, club, association, etc.	
Do you have a trading name? (Please tick)	Yes No
Please give the trading name of the business.	
tatus	
What is the structure/legal status of the business? (Please tick)	Sole proprietor Partnership (Please complete form VAT 2) Corporate body (e.g. limited company) Please give incorporation details: Certificate no.
	Date of incorporation
	Country of incorporation
	Unincorporated body (e.g. club or association)
	Please specify
usiness address	
_	
Please give the address of your principal place of business. This is where you carry out most	
of the day-to-day running of the business. e.g. where you receive and deal with orders.	
	Postcode
	Business phone
	Fax number
	Mobile phone
	E-mail address
	Internet address

u	siness activities	
	Please tell us about all your current and/or intended business activities. (Continue on a separate sheet if necessary)	
	Are you or any of the partners or directors in the business you are seeking to register through this application, involved in running any other businesses either as a sole proprietor, partner or director? (Please tick)	Yes No If yes, please give the names of these businesses and VAT registration numbers where appropriate. (Continue on a separate sheet if necessary)
	Have you, or any of the partners or directors in the business you are seeking to register through this application, been involved in running any other businesses either as a sole proprietor, partner or director in the past two years? (Please tick)	Yes No If yes, please give the names of these businesses and VAT registration numbers where appropriate. (Continue on a separate sheet if necessary)
	Is your business involved in any other activities registered with or authorised by Customs and Excise? (Please tick boxes as appropriate)	Excise duties Imports/exports Landfill tax Air passenger duty Insurance premium tax Climate change levy Aggregates levy (From 1/4/2002)
	Are you registering as the representative member of a VAT group? (Please tick)	Yes No If yes, you must provide the additional information set out on forms VAT 50 and VAT 51 (available from the National Advice Service tel: 0845 010 9000 or our website).
Pá	art 2 About the business acc	ounts
ΑT 0	Do you expect to receive regular repayments of VAT? (Please tick)	Do not answer yes if you believe that the majority of your VAT returns will show an overall payment of tax due to Customs and Excise.

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	nputer accounts	
1	Is your accounting system computerised? (Please tick)	Yes No If yes, please give details of the software used in compiling your accounts. Software Version
an	nk details	
2	Please give details of the bank or building society account that you use for the business.	Sort code Account number or Girobank account number
Ī	The describe to	al data of mariatoration
Ġ	art 3 The taxable turnover ar	d date of registration
	rt of business	
а	it of busiless	
а		-
	For the purposes of VAT, all the goods or services you or services – are called 'taxable supplies', whether yo make for your business are not your taxable supplies. Have you made any taxable supplies yet?	u are registered for VAT or not. The purchases you
	For the purposes of VAT, all the goods or services you or services – are called 'taxable supplies', whether yo make for your business are not your taxable supplies.	u are registered for VAT or not. The purchases you
	For the purposes of VAT, all the goods or services you or services – are called 'taxable supplies', whether yo make for your business are not your taxable supplies. Have you made any taxable supplies yet?	u are registered for VAT or not. The purchases you Yes No If yes, give the date of your first taxable supply.
3	For the purposes of VAT, all the goods or services you or services – are called 'taxable supplies', whether yo make for your business are not your taxable supplies. Have you made any taxable supplies yet? (Please tick)	u are registered for VAT or not. The purchases you Yes No If yes, give the date of your first taxable supply. If no, give the date you expect it to be.
3	For the purposes of VAT, all the goods or services you or services – are called 'taxable supplies', whether yo make for your business are not your taxable supplies. Have you made any taxable supplies yet?	u are registered for VAT or not. The purchases you Yes No If yes, give the date of your first taxable supply. If no, give the date you expect it to be.
3	For the purposes of VAT, all the goods or services you or services – are called 'taxable supplies', whether yo make for your business are not your taxable supplies. Have you made any taxable supplies yet? (Please tick)	u are registered for VAT or not. The purchases you Yes No If yes, give the date of your first taxable supply. If no, give the date you expect it to be.
us	For the purposes of VAT, all the goods or services you or services – are called 'taxable supplies', whether yo make for your business are not your taxable supplies. Have you made any taxable supplies yet? (Please tick) Have you taken over a VAT registered business from someone else as a going concern, or changed the legal entity that owns the business (for example from a sole	yes No If yes, give the date of your first taxable supply. If no, give the date you expect it to be. Date of first taxable supply Yes No (If no proceed to question 18) If yes, what date did the transfer of the business or change in legal entity take place?
3 1	For the purposes of VAT, all the goods or services you or services – are called 'taxable supplies', whether yo make for your business are not your taxable supplies. Have you made any taxable supplies yet? (Please tick) Have you taken over a VAT registered business from someone else as a going concern, or changed the legal entity that owns the business (for example from a sole proprietor to a limited company)? (Please tick)	yes No If yes, give the date of your first taxable supply. If no, give the date you expect it to be. Date of first taxable supply Yes No (If no proceed to question 18) If yes, what date did the transfer of the business or change in legal entity take place?
3 4	For the purposes of VAT, all the goods or services you or services – are called 'taxable supplies', whether yo make for your business are not your taxable supplies. Have you made any taxable supplies yet? (Please tick) Have you taken over a VAT registered business from someone else as a going concern, or changed the legal entity that owns the business (for example from a sole proprietor to a limited company)? (Please tick) Who was the previous owner?	yes No If yes, give the date of your first taxable supply. If no, give the date you expect it to be. Date of first taxable supply Yes No (If no proceed to question 18) If yes, what date did the transfer of the business or change in legal entity take place?

	We need the following information to determine whether entitled to be registered. The total value of your taxable taxable turnover. The question of whether you need to be your taxable turnover in any past period of 12 months of turnover in any period then beginning of 30 days alone.	supplies (see 'Start of business' above) is called your registered for VAT will depend upon the level of
3	Have your taxable supplies, in the past 12 months or less, gone over the registration limit and/or has there been a point in the past when taxable supplies in the previous 12 months or less exceeded the registration limit? (Please tick)	If yes, please give the date they exceeded. (The current limits are in Notice 700/1: Should I be registered for VAT?) My taxable supplies exceeded the threshold on
		You will be registered from the first day of the second month following, eg. If your taxable supplies exceeded the threshold in June you will be registered from 1st August.
9	Do you expect the taxable supplies you will make in the next 30 days alone will exceed the registration limit and/or has there been a date in the past	Yes No (If no proceed to question 22)
	when there were grounds for believing that your taxable supplies would exceed the registration limit in the next 30 days alone? (Please tick)	My expectation arose on You will be registered from the date the expectation arose.
)	Do you wish to be registered from a date earlier than the date on which you are obliged to be registered? (Please tick)	Yes No (If no proceed to question 23)
ı	From what date would you like to be registered?	Proceed to question 23)
olu	intary registration	
2	I am applying for voluntary registration because: (Please tick)	My taxable turnover is below the current registration threshold. I am not currently making taxable supplies but intend to in the future. I am established or have a fixed establishment in the UK and make or intend to make supplies only outside the UK.
	I would like to be registered from	
alu	ue of your supplies	
3	Please estimate the value of taxable supplies you expect to make in the next 12 months.	£

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Do you expect to make any exempt supplies?	Yes No
(For more information about exempt supplies see	If yes , estimate the value of exempt supplies you
Notice 700/1: Should I be registered for VAT?)	expect to make in the next 12 months.
(Please tick)	£
EC Trade (A list of EC Member States is in Notice 700/1: Should I be registered for VAT?)	
Please tell us the value of goods you are likely	£
to buy from other EC Member States or sell to other EC Member States in the next 12 months	Sell £
mption from registration	
Do you want exemption from registration because your taxable supplies are wholly	Yes No
or mainly zero-rated?	If yes , give the expected value of your zero-rated supplies in the next 12 months.
art 4 Your details and declar	r
ne address and National Insurance number	ration rational Insurance number
Please give your full home address and your N Sole proprietors – give your home address and	r ational Insurance number National Insurance number below
Please give your full home address and your N Sole proprietors – give your home address and Partnerships – give home address and National	aration r ational Insurance number National Insurance number below Insurance numbers of all partners on form VAT 2
Please give your full home address and your N Sole proprietors – give your home address and National Partnerships – give home address and National Corporate bodies – give home address and Natisecretary or authorised signatory signing the apprentice of the secretary of authorised signatory signing the apprentice of the secretary of authorised signatory signing the apprentice of the secretary of authorised signatory signing the apprentice of the secretary of authorised signatory signing the apprentice of the secretary of the s	ration rational Insurance number National Insurance number below Insurance numbers of all partners on form VAT 2 conal Insurance number of the director, company Slication form. If you are signing as an authorised by a director or company secretary. This must include
Please give your full home address and your N Sole proprietors – give your home address and Partnerships – give home address and National Corporate bodies – give home address and Natisecretary or authorised signatory signing the appropriate signatory include a letter of authorisation signed their home address and National Insurance num	ration rational Insurance number National Insurance number below Insurance numbers of all partners on form VAT 2 conal Insurance number of the director, company Slication form. If you are signing as an authorised by a director or company secretary. This must include
Please give your full home address and your N Sole proprietors – give your home address and National Partnerships – give home address and National Corporate bodies – give home address and Natisecretary or authorised signatory signing the applicatory include a letter of authorisation signed their home address and National Insurance num Unincorporated bodies – give home address and application form.	aration rational Insurance number National Insurance number below Insurance numbers of all partners on form VAT 2 conal Insurance number of the director, company Dication form. If you are signing as an authorised by a director or company secretary. This must include ber.
Please give your full home address and your N Sole proprietors – give your home address and Partnerships – give home address and National Corporate bodies – give home address and Natisecretary or authorised signatory signing the applicatory include a letter of authorisation signed their home address and National Insurance num Unincorporated bodies – give home address and application form. Home address (If you have lived at this address for less than three years please provide details of your previous home	aration rational Insurance number National Insurance number below Insurance numbers of all partners on form VAT 2 conal Insurance number of the director, company Dication form. If you are signing as an authorised by a director or company secretary. This must include ber.
Please give your full home address and your N Sole proprietors – give your home address and National Partnerships – give home address and National Corporate bodies – give home address and Nati secretary or authorised signatory signing the app signatory include a letter of authorisation signed their home address and National Insurance num Unincorporated bodies – give home address and application form. Home address (If you have lived at this address for less than three	aration rational Insurance number National Insurance number below Insurance numbers of all partners on form VAT 2 conal Insurance number of the director, company Dication form. If you are signing as an authorised by a director or company secretary. This must include ber.
Please give your full home address and your N Sole proprietors – give your home address and Partnerships – give home address and National Corporate bodies – give home address and Natisecretary or authorised signatory signing the applicatory include a letter of authorisation signed their home address and National Insurance num Unincorporated bodies – give home address and application form. Home address (If you have lived at this address for less than three years please provide details of your previous home	aration rational Insurance number National Insurance number below Insurance numbers of all partners on form VAT 2 conal Insurance number of the director, company Dication form. If you are signing as an authorised by a director or company secretary. This must include ber.
Please give your full home address and your N Sole proprietors – give your home address and Partnerships – give home address and National Corporate bodies – give home address and Nati secretary or authorised signatory signing the apsignatory include a letter of authorisation signed their home address and National Insurance num Unincorporated bodies – give home address and application form. Home address (If you have lived at this address for less than three years please provide details of your previous home address on a separate sheet) National Insurance number	ational Insurance number National Insurance number below Insurance numbers of all partners on form VAT 2 conal Insurance number of the director, company Dication form. If you are signing as an authorised by a director or company secretary. This must include ber. I National Insurance number of the person signing the
Please give your full home address and your N Sole proprietors – give your home address and National Partnerships – give home address and National Corporate bodies – give home address and Natisecretary or authorised signatory signing the apisignatory include a letter of authorisation signed their home address and National Insurance num Unincorporated bodies – give home address and application form. Home address (If you have lived at this address for less than three years please provide details of your previous home address on a separate sheet)	ational Insurance number National Insurance number below Insurance numbers of all partners on form VAT 2 conal Insurance number of the director, company Dication form. If you are signing as an authorised by a director or company secretary. This must include ber. I National Insurance number of the person signing the
Please give your full home address and your N Sole proprietors – give your home address and Partnerships – give home address and National Corporate bodies – give home address and Natisecretary or authorised signatory signing the apsignatory include a letter of authorisation signed their home address and National Insurance num Unincorporated bodies – give home address and application form. Home address (If you have lived at this address for less than three years please provide details of your previous home address on a separate sheet) National Insurance number If you do not have a National Insurance number	ational Insurance number National Insurance number below Insurance numbers of all partners on form VAT 2 conal Insurance number of the director, company Dication form. If you are signing as an authorised by a director or company secretary. This must include ber. If National Insurance number of the person signing the

eclarat	ion			
(Corpo	se sign and date the declaration orate bodies – a director, company secretary tory must sign the form)		(Insert full name in BLOC	CK CAPITALS)
I ded	clare that the information given o	n this form and		•
			Signature	
			Date	
Your	position in the business (Please tid	ck one box)	Proprietor	Partner
			Director	Company Secretary
			Trustee	Other (Please give details)
hecklis	t			
• Ha	ve you signed the form?			
	rtnership? Remember to complet	te and enclose f	orm VAT 2	
• VA	T group? Remember to complete	and enclose fo	orms VAT 50 and VA	T 51
• Co	rporate body? Have you complete	ed the incorpora	ation details in que	stion 3?
	plying on a voluntary basis because ur intention to trade such as copi	,	~ ,	
	king over a VAT registration number rm VAT 68 if you wish to retain the		owner? Remembe	r to complete and enclose
	rolved in land or property-related su tax)? Have you enclosed details a		•	
• Ha	ve you notified the Inland Revenue	of your business	s start up?	
hat to	do next?			
Shou	n you have completed and signed to the signe	ded you have give	en all the necessary	information we will usually
	tection Act 1998			
ata Pro				

Form No. 2

Signature

VAT 2

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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) For official use only Date of receipt Each partner should complete one of the sections below. Please start at the beginning of each line and leave a space between words. Registration No. (where known) Please use BLOCK CAPITALS and write clearly in ink. Full name Home address Postcode Home telephone Mobile telephone National Insurance Number or Tax Identifier in country of origin Signature Date Partner details Home address Postcode Home telephone Mobile telephone National Insurance Number or Tax Identifier in country of origin Signature Date Partner deta Full name Home address Postcode Home telephone Mobile telephone National Insurance Number or Tax Identifier in country of origin Signature Date Partner detai Full name Home address Postcode Home telephone Mobile telephone National Insurance Number or Tax Identifier in country of origin

Date

Please continue overleaf

	Partner details	
5	Full name	
	Home address	
	Postcode	
	Home telephone	Mobile telephone
	National Insurance	Number or Tax Identifier in country of origin
	Signature	Date
	Partner details	
6	Full name	
	Home address	
	Postcode	
	Home telephone	Mobile telephone
		Number or Tax Identifier in country of origin
	Signature	Date
	Partner details	
7	Full name	
	Home address	
	Postcode	
	Home telephone	Mobile telephone
	National Insurance	Number or Tax Identifier in country of origin
	Signature	Date
_	Partner details	
8	Full name	
	Home address	
	Postcode	
	Home telephone	Mobile telephone
	National Insurance	Number or Tax Identifier in country of origin
	Signature	Date
	Partner details	
9	Full name	
	Home address	
	Postcode	
	Home telephone	Mobile telephone
	National Insurance	Number or Tax Identifier in country of origin
	Signature	Date
AT 2 n	everse (11/01)	

Form No. 3

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

dage	19
from	(name of previous owner)
	e already returned Form VAT 1, and apply ner's VAT registration number
If the application is	granted *I/we agree:
	r first VAT return to Cuntonn and Excise se for the whole period covered by the
 to send in any n previous owner 	sturns due from but not made by the
on supplies made b	and fixcise, when asked, any VAT due by the previous owner before the business beluding any VAT on stocks and assets is owner.
	nade in the previous owner's name for a osfer date will be regarded as made by
12 K 1 (2)	
 that any payment previous owner bet 	nt made by Customs and Excise to the fore the realbocation of the registration any right *i/we have to that money.
 that any payment previous owner bet 	fore the reallocation of the registration
 that any payment previous owner before number with satisfy signature(s) 	fore the reallocation of the registration

Part 2 To be completed by the previous owner

date -	19
to	
	(name of new owner)
From that date *I and we are not registered or *I/we withdra voluntary registration. *I/we a number shown opposite being	w *my/our request for gree to the VAT registration
If the application is grame,t *1	/we declare that:
 the new owner will be eatiful which "I/we could have rectain and not been transferred 	od to uselaim any lopus tax and if the registration number
 any payment made by Custo owner will satisfy any right *1 	
*I/we have retained stocks a	and assets valued at
. inclu	ding VA1:
/we can be contacted at the foof transfer:	lifowing address after the date
Signature(s)	
(Proprietor, partners, director, co	mpany secretary, executory

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 Offici

old Here

Before you fill in this form please read the notes on the back and the VAT leaflet in ink, and write 'none' where necessary. Don't put a dash or leave any box blank. If the Do not enter more than one amount in any box.

For official use

VAT due in this period on sales and other outputs

VAT due in this period on acquisitions from other EC Member States

Total VAT due (the sum of boxes 1 and 2)

VAT reclaimed in this period on purchases and other in

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

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

Fold Here

Before you fill in this form please read the notes on the back and the VAT in ink, and write 'none' where necessary. Don't put a dash or leave any box blat Do not enter more than one amount in any box.

For official use

14

VAT due in this period on sales and other outputs

VAT due in this period on acquisitions from othe EC Member States

Total VAT due (the sum of boxes 1 and 2)

VAT reclaimed in this period on purchases and

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

Form No. 6

Regulation 5(1)

Application For VAT Registration

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

Please write clearly in black ink.

cn:size(films) Do not detach

 Enter the NAME of the PERSON MAKING DISTANCE SALES to the UK. Write in BLOCK LETTERS and leave a space between words
2. Enter the NAME of the UK TAX REPRESENTATIVE (see note 2)
 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.
Postcode Postcode Postcode Postcode Postcode Postcode
······································
5. Who is the BUSINESS OWNED by ? (See Note 5 and tick ONE BOX only) Sole Proprietor or Partnership Please ensure you ALSO complete form VAT 2.
or Limited Company
or Other Please give details
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
Secretary Admits and Secretary
7. Do you use a COMPUTER FOR ACCOUNTING? (See Note 7 and tick one box only) YES 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 and I exceeded the threshold on
NO Go to 9
VAT 1A cosazerina (i inst)

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

 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 EC Country
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
t2. 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
Σ
14. Declaration
(Full name in BLOCK LETTERS)
declare that all the entered details and information in any accompanying documents are correct and complete
Signature
Tick an e box
Prophetor Partner Director
Company Secretary Authorised Official Trustee (including tax representative)
CD3429/2/N3/1198]

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Status: Point in time view as at 01/01/2003.

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.

coladaya (1921 Do not detach

VAT 1B

OD 8490/0045(15/92)

Status: Point in time view as at 01/01/2003.

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
2. Enter your TRADING NAME if it is different from the name entered at 1
3. Enter the address of your PRINCIPAL PLACE OF BUSINESS
Phone No. Postcode
4. Describe your main. BUSINESS ACTIVITY IN FULL please (See note 4)
·
5. Who is the BUSINESS OWNED by ? (See Note 5 and tick ONE BOX only) Sale Proprietor or Partnership Please ensure you ALSO complete form VAT 2.
or Limited Company Please enter details from Company Incorporation Certificate below.
or Other Please give details
6. Enter EITHER your BANK SORT CODE and ACCOUNT NUMBER or your GIROBANK ACCOUNT NUMBER
7. Do you use a COMPUTER FOR ACCOUNTING ? (See Note 7 and tick one box only) YES NO

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 2 Go to 10
No because the value of my acquisitions from 1st January amounted to 2
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. Lam NOT HEQUIRED 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
Do you wish to request EXEMPTION from registration because all your acquisitions are ZERC-RATED?
Yes and my zero-rated acquisitions amount to £
No
14. Declaration
(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
CD \$48027V8(n150;

Form No. 7A

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

Nam	e	A Maria A Maria A Maria
1.	Partnerships partners (par	ors - please give your full name please give your trading name. If you do not have one, give the names of all therships must also complete form VAT 2). unincorporated bodies - please give the name of the company, club, association etc.
2.	Do you have	a trading name? Yes No
	Please give t	he trading name of the business.
Busi	ness address	
3.		he address of your principal place of business.
	Postcode	Phone number
		Fax number
Tax	representativ	е .
4.	•	ppointed a tax representative to deal with your VAT matters in the UK please give
	Name	
	Address	
		Phone number
	Postcode	Fax number
VAT1	C	IB(March 2000)

Stat	atus	
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	
Bus	usiness activities	
6.	What does your business do or intend to do? Tell us about your current or intended business activit	ies.
)
]
Ban	ank details	
7.	Please give your UK bank details or your tax representative's bank details.	
	Sort code Account number	
	or	
	Girobank account number	
	No bank account (please tick)	
Con	omputer accounts	
в.		
	Yes (Give details below) No	
	Computer type	
	Software Version	
	elevant supplies	
9.	Have you made any relevant supplies yet? (Please tick one box)	
	Yes, I made my first relevant supply on	
	No, but I expect to make my first relevant supply on	
VAT	AT1C IB(March 2000)	

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?
	£ 2
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.
Tran	sfer 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 Thirteeneth Directive refund schemes.
Exer	mption
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
Othe	er 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)
ſ	
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VAT1	IB(March 2000)

IB(March 2000)

 $\textbf{\textit{Changes to legislation:}} \ \textit{There are currently no known outstanding effects for}$ 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 complete.	d contained in any accompanying document is true and
Signature	Date
Full name	
What is your position in the business? (Please tick)	
Proprietor Partner	Director
Company Secretary Trustee	Other
	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 VAT 2 	nplete Form VAT1TR
What to do next	
When you have completed and signed the form, please s Notice 700/4 Registration for VAT: Non-established taxab form please contact the Registration Unit.	end it to the VAT Registration Unit specified in VAT le persons. If you have any problems completing the
Usually we will register you and give you a VAT registratic form, provided you have given all the necessary information	
For office use	
	D M Y Stagger Status
Local office code and registration number	
Name Trade	Trade classification Taxable turnover
name	
Oversize name Comp Group Rept. Vol address user Div Intg. Overseas Intg. EC	Value of Sales to EC Value of Purchases from EC

Form No. 8

VAT1C

Registration

Approved - Initial/date Refused · Initial/date Form issued - Initial/date Group

Obligatory/Voluntary

VAT9/

Intg. Overseas Intg. EC

Exemption

VAT8

IB(March 2000)

Value of Sales to EC

Intending

Letter

Transfer of Regn No

Approval letter

Appointment of Tax Representative You should read the notes in the registration booklet "Should I be registrated for VAT? - Distance Selfing I which will help you to answer these questions.	4. Declaration We,		bns	
Please write clearly in black link. Who is the business cwingd by? Please give the persons tu I name and	ONIAG to smar in PRINC	Ţū	(85	
address of the principal place of business.	(Full name of TAX REPRESENTATIV declare that all the entered details and is an energenese or correct and complete	(Fuil name of TAX REPRESENTATIVE in BLOCK (ETTERS) lare that all the entered details and information in any accounted and complete	ğ	
	Signature of Principal . Tick one box		Signature of Principal	
Phone No. Prease give the VAT Registration number in EC country of origin	Proprietor .	Partner	Director	
Please give the UK VAT Registration number (if any)	Company Secretary	Authorised Official	Trustae	
2. Enter the full name and address of the UK Tax Representative	Signature of Tax Representative		Date	
	Tick one box Proprietor	Partner	D rector	
Phone No. Phone No. Postcode 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Compary Sepretary	Authorised Official	Trustee	
registration number (if any) Date of appointment VAT Registration number	CD Sypansi i issai			Regulation 10

Regulation 191(1)

VAT 65A

VAT 65A	_	Page 1//
		MOTE: Box 10 overleaf MUST be completed
		At., (Pace) (Pace) (Signature)
		The applicant undertakes to pay back any montes wrongfully obtained
	L	(c) that the particulars given in this application are true
appropriate box		(*) only in the provision of certain exempted transport services ancillary thereto
(*) Insert x in the		(*) only the provision of services in respect of which tax is payable solely by the person to whom they are supplied
	-	(*) no supply of goods or services
	9	(b) that in the United Kingdom during the period covered by this application, he/she engaged in
	ļ	t and till toward II toward I Mat to add come management and come management and come and come and come and come
		· · · · · · · · · · · · · · · · · · ·
		The applicant hereby declares (a) that the goods or services specified overteat were used for the following business activities in the United Kingdom
	8	No. of documents enclosed.
	_	
		Namie and address of the financial body
	7	
acces)		Account with the ments of
appropriate box	1	Account number of financial body
(*) Insert x in the		Method of asthement requested (*) Bank appount account
	6	The applicant requests the refund of the arrount shown in heading 5 in the menner described in heading 7
	6	Total amount of refund requested (in Vigures) (see overlead for represent set)
	4	Period to which the application refers Month Year Month Year Month Year Month Year
	L	From to
	3	Particulars of the Official Authority and teact, letinese Registration No. In the country in which the applicant is established or his heaver domicile or normal place of resistance.
	2	Nature of applicant a business Section 17 of the Critical Additional to the integer Section 20 Miles In the on order to unknown applicant in page bloods or him broker deposition.
	L	Place county and post code
	1	House number and sires) name
	Г	Forenames and surname or name of time of applicant
	_	before filling in)
application is addressed	ı	Northern Ireland (Please read the explanatory notes
authority to which the		PO Box 34 REFUND OF
Official		8th/13th Directive by a business person not Custom House established in the Community for
and Excise	ı	HM Gustoms and Excise VAT Overseas Repayments APPLICATION
/ 開期 \		
	Hem	arance No.
da	ls if	is your test application? Il not, please glue

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

Statement Itemising VAT amounts relating to the period covered by this application Es nustion sheet, hearted with one business and the period covered by this application.

Estimation sheet, headed with your business registration number, endurated "Box 10" and attach it fimily to the application form.

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
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			C/F		

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

- 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 rectained are given in HM Customs and Excise Notice 723. 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 supplies to travel agents which are for the direct benefit of travelors. Under this scheme the term "travel agent "includes rour appreciators or any person who purchases or re-supplies services to havellers."

			Date and number of invoice or import document		FOR OFFICIAL USE ONLY
				TOTAL B/F	
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CD 00745/NB(01/84)

Form No. 10

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(Na	me 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 starep]
	(Name and grade)
*If the applicant does not have state the reason for this.	a registration number, the official authority should
VAT 68A CD 9295(N5(D7/92)	F 86091)

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)



This Part must be filled in by the person making the claim. This form makes its own carbon copy. Please write in BLOCK LETTERS to black had point one. If you make a mistake cross it but insert the opport retails shows it and initial the attention

BLOCK LETTERS in black ball point pon. If you make a mistake, or	
Your full came	Name of occupant of dwelling (if different)
	<u> </u>
<u> </u>	
II you are claiming on behalf of a charity: Name of charity	Your status (ie Secretary, Director, duly authorised person)
Address of building you are cleening for	2. Your address (if different)
	<u> </u>
	;
Postcode	
To which above address should the refund be sent?	2:
Your daytime phone number Date of completion	Date of occupation or use
day mo	hih year day month year
A/e you, or have you been, a director, sole proprietor or parmer of any VAT Yes No No	If 'Yes', you must give the VAT
s your claim only for goods used to 'flt out' or 'finish off' the building (paragraph 4 of the Netice)?	Yes Nu
Summary of Perts 3 and 4	. E b
Total amount of VAT claimed on Part \$ (Taken from 'VAT paid' oc	umn of Part 3)
Total amount of VAT cialined on Part 4 (Yaken from 'Calculated V	AT' solumn of Part 4)
τα	tal amount claimed
Declaration	

I declare that:

- I have read Nokee 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 / imported or bought from a VAT registered supplier
- planning permission has been granted for the building described in Part 9.

Signature of person making the plaim

 Date	 · · - · · · ·	·	· · · · · · · · · · · · · · · ·	<u>-</u>	

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, $\frac{1}{2} \left(\frac{1}{2} \right) = \frac{1}{2} \left(\frac{1}{2} \right) \left(\frac{1}$

VAT 431 (Pt 1) LVO copy

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PODGA (December 1991)

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

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Part 2	: Des	er/pt	0	n 61	sulaing	one oparitie		
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					, , ,		king the claim must	
	n of buildi				Number of storey	/s	Number of	· .
Type eg b	ungalow, vil	lage hall			(Count ground floo		reception rooms	
					as one storey)		Number of	
				}	Number of bedrooms		bathrooms/ cloakrooms	
Detached	Vsemi-detac	cheditens	aceo	d	Number of		OUARIUOIIIS	
					kitchens		Ground floor area	
Garages						Number and descrip	tion of other rooms	
Built-in	Number	Single 1	1	Tetar nuor :	area #/			
		donple]	<u> </u>	<i>/</i> m			
Detached	Number	Single *]	Total foor	area 42/1	1		
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Name of claimant (BLOCK LETTERS)	
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Part 3: Goods and materials claimed for where the Invoices show VAT separately

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- Ilst those goods and materials for which you have invoices or import documents showing VAT separately. Don't include items not eligible for the scheme - the list at the back of Notice 7:9 gives examples of items not covered by the scheme
- either subtract the amount of any credit note you receive from the relevant invoice entry or put it in red in the list and subtract it from the total
- attach all the original invoices and import documents to this Part in the same order as they are listed.

Please write in black ink, cross out any mistakes you make and insert the correct details above them. The person making the claim must initial the alterations.

f Brief description of goods	2 Quaritity of goods	3 Supplier's name	4 Invoice number or other reference number (eg Customs entry no.)	5 VAT paid £	þ
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VAT 431 (Pt 3)

POD:Allamoury 1990)

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

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Part 4: Goods and materials claimed for	Mr7/9/00/25/99 /
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When you fill in this Part, you must:

- list those goods and materials for which you were charged VAT but the suppliers' invoices do not show it separately. Don't Incude Items not eligible for the soneme the list at the back of Notice / 19 gives examples of items not covered by the scheme
- either subtract the amount of any credif note you receive from the relevant invoice entry or put it in red in the list and subtract it from the total
- · attach all the original invoices to this Part in the same order as they are listed
- work out the VAT in column 6 as set out on the folder.

Please write in black ink, cross out any mistakes you make and insert the correct cetails above them. The person making the claim must initial the attentions.

1 Brief description of goods	2 Quantity of goods	3 Supplier's name	4 Invoice number	5 Total amoun paid for goods £ p	t 6 Calculated VAT Ω p
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/AT 431 (Pt 4)	PC-744.	January 1980)		C:	arry forward overleaf

Form No. 12

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	ephone number is					For official use D O R only					
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Form No. 13

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



Rel	

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

H N Customs and Cooks	•
For the purchaser to complete	For the Supplier to complete Full Name and Address
Surname (Mr./Mrs./Miss)	
Forename(s)	
Full Address in the UK	
	Telephone
	Vat Registration No. GB
Telephone	Details of the New Means of Transport
Permanent/Temporary (Delete as applicable)	
Full address in Member State of Destination	Motorised Strip Aircraft (Tick as applicable)
	Make
	Model
Tolephone	Colour
Permanent/Temporary (Delete as applicable)	Registration No.
Are you: a UK Resident? an overseas visitor?	Engine No.
	Chassis/Hull/Alrframe No.
(Tick one box)	Invoice No. and date
Are you a serving member YES/NO	Date of Supply
of HM Forces?	Purchase Price
Member State of destination of the New Means of Transport in which VAT will be paid	VAT not paid at time of supply
I Brailing Mark	
I Declare that: I have read notice 728 and the notes overleaf;	I Declare That:
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; In the date of supply;	 the New Means of Transport described above complies with the definition given in notice 725 about VAT and the Single Market
• I intend to notify the fiscal authority in that Member State and pay any tax due;	the information given above is correct
 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; 	Signature Date Slaus; Proprieto:/Parmer/Director/Company Secretary/Authorised Person
• The information I have given above is correct.	(Delete as applicable)
Signature	
Date	
VAT 411 (Customs Copy) Page 1 Po. (III	j 5 1905:

Regulation 204(c)



Value Added Tax Flat Rate Scheme for Agriculture Application for Certification

and	End se
1.	Notes to help you complete this form are on the reverse. Please read them carefully Please enter your FULL NAME in BLOCK LETTERS. (See note 1)
2.	Please enter the ADDRESS of your BUSINESS. (See note 2)
	Postcade Tel No.
۹	Please describe your BUSINESS INCLUDING NON-FARMING ACTIVITIES. (See note 3)
٥.	
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 nex; 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 :
	jenter year hat nemenn 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 Author/sed
	Secretary Official
	For Official Use
All'd	LVO TC Abbreviated name
Ref	
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VAT 65

Status: Point in time view as at 01/01/2003.

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

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	6	The applicant requests the refund of the amount shown in heading Bi	n the mann	er de se	inbers in head n	1g 7				
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	8	No. of documents enclosed livvoices livvoices			viiport	dieniucoo t	۵			
		The applicant hereby declares [a] that the goods or services specified overleaf were u	onel for the	مالمة	succe business		A H		K. cada.a	
		 (a) that the goods or services specified overless were use. 	Bed of the	e :DIIO	wing bushes	se activite	SIII U	12 011.80	rongedir.	
		(a) that in the United Kingdom during the period covered by this application, he/able engaged is								
	9	(~)		47/11		E1131232X3				!
		(ii) the supply of goods or services								i
(°) lasteri x		$\begin{pmatrix} \gamma \\ \gamma \end{pmatrix}$ only the provision all services in teapers:	ol which ta	u s;	Sayable sulely	y by the p	erson	lo whear	they are :	supplied
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sopropriate box		[] only in the provision of certain exempted transport services and/lary thereto								
		(c) that the particulars given in this application are true								
		The asplicant undertakes to pay pack any immies wrongful	iy obrained	,						
		At				(Signa	lure)			
		NOTE: Box 10 overleaf MUST he completed								
		Page I.							/	

POD (May 1995)

$\fbox{10}$ Statement item(sing VAT amounts relating to the period covered by this application

- Each document submitted should be consecutively numbered starting with 1. The number should be inserted in the top right-hand corner of the face of the document. Enter details across the columns in respect of each invoice sic, submitted. If sufficient space is not available you must use a continuation sheet, headed with your tax registration number, endorsed Box 10 and attached firmly to the application form.
- 2) You are reminded that when tax is ancurred by favable persons who receive VAT group treatment, the group representative member must apply on behalf of all the members. As the supporting invoices produced will not necessarily be addressed to the representative member, the status certificate must also contain the names of those group members who incurred the tax.

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VAT 56 1R (06/95) Page 2.

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

- Figure 5 to the incurred may only be claimed aubject to the rules of each state. Brief data is of supplies in each mamber state on which tax cannot be reclaimed are given in HM Customs and Excise Notice 723. Tax incurred on the following supplies wit not be refunded by any member state:
 - (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 geads of services	Name, VAT Registration No. (if known) and address of supplier of goods or services	Date and number of involce or import document	Amount of tax refus¢ applied for	FOR OFFICIA USE ONLY
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VAT 66 (0595) Page 3.

Form No. 16

Regulation 178(1)(b)(i)



Certificate of Status of Taxable Person

he undersigned	
	(Name of local VAT office)
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lature of activity	
a taxable person for the pu	rposes of Value Added Tax, whose Registration number is
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Office stemp	
	Signature
	(Name and grade)
AT 66 CD 1017/NR/07/90	F 50371

 ${\sf I}^{\sf F5} {\sf Form}$ No. 17CERTIFICATE REQUIRED TO SECURE RELIEF FROM VAT ON PURCHASED OR ACQUIRED GOODS INTENDED TO BE PLACED IN A FISCAL WAREHOUSING REGIME

Changes to legislation: There are currently no known outstanding effects for the 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 eligiblity 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

F5 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. 18CERTIFICATE 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)

(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 elgible for zero-rating.

Textual Amendments

of the Value Added Tax Act 1994.

F5 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**

[F6SCHEDULE 1A

Regulation 145F

Textual Amendments

F6 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.

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

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

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

Statutory instrument number	Title of Regulations
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

Statutory instrument number	Title of Regulations
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

Statutory instrument number	Title of Regulations		
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 01/01/2003.

Changes to legislation:

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