

**Status:** Point in time view as at 01/01/2004.

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

F1F2F3F4 SCHEDULE 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**

- I1** Sch. 1 in force at 20.10.1995, see [reg. 1](#)

Form No. 1

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Regulation 5(1)



HM Customs and Excise

# 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](http://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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**Business activities**

**5** Please tell us about all your current and/or intended business activities.  
 (Continue on a separate sheet if necessary)


**6** 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)


**7** 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)


**8** Is your business involved in any other activities registered with or authorised by Customs and Excise? (Please tick boxes as appropriate)

<input type="checkbox"/> Excise duties	<input type="checkbox"/> Imports/exports
<input type="checkbox"/> Landfill tax	<input type="checkbox"/> Air passenger duty
<input type="checkbox"/> Insurance premium tax	<input type="checkbox"/> Climate change levy
<input type="checkbox"/> Aggregates levy <small>(From 1/4/2002)</small>	

**9** 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).

**Part 2 About the business accounts**

**VAT returns**

**10** Do you expect to receive regular repayments of VAT? (Please tick)

Yes     No

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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### Computer accounts

**11 Is your accounting system computerised?**  
(Please tick)

Yes  No

If **yes**, please give details of the software used in compiling your accounts.

Software

Version

### Bank details

**12 Please give details of the bank or building society account that you use for the business.**

Sort code

Account number

or Girobank account number

## Part 3 The taxable turnover and date of registration

### Start of business

For the purposes of VAT, all the goods or services you supply which are VAT-rated – even zero-rated goods or services – are called 'taxable supplies', whether you are registered for VAT or not. The purchases you make for your business are not your taxable supplies.

**13 Have you made any taxable supplies yet?**  
(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

### Business transfers

**14 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 no proceed to question 18)

If **yes**, what date did the transfer of the business or change in legal entity take place?

**15 Who was the previous owner?**

**16 What was their VAT number?**

**17 Do you want to keep this number?** (Please tick)

Yes  No

If **yes**, you and the previous owner must also complete and return form VAT 68 (available from the National Advice Service tel: 0845 010 9000 or our website). If you do keep the VAT number, remember that you will become liable for the previous owner's VAT debts.

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**Your taxable turnover and date of registration**

We need the following information to determine whether you need to be registered, or whether you are entitled to be registered. The total value of your taxable supplies (see 'Start of business' above) is called your taxable turnover. The question of whether you need to be registered for VAT will depend upon the level of your taxable turnover in any past period of 12 months or less, or on the anticipated level of your taxable turnover in any period then beginning of 30 days alone.

**18** 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)  Yes  No

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.

**19** 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 when there were grounds for believing that your taxable supplies would exceed the registration limit in the next 30 days alone? (Please tick)  Yes  No (If no proceed to question 22)

My expectation arose on

You will be registered from the date the expectation arose.

**20** 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)

**21** From what date would you like to be registered?  (Proceed to question 23)

**Voluntary registration**

**22** 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

**Value of your supplies**

**23** Please estimate the value of taxable supplies you expect to make in the next 12 months. £

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<b>24</b>	<b>Do you expect to make any exempt supplies?</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No
	(For more information about exempt supplies see Notice 700/1: <b>Should I be registered for VAT?</b> ) (Please tick)	If <b>yes</b> , estimate the value of exempt supplies you expect to make in the next 12 months. <input type="text" value="£"/>
<b>25</b>	<b>EC Trade</b> (A list of EC Member States is in Notice 700/1: <b>Should I be registered for VAT?</b> )	
	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	Buy <input type="text" value="£"/> Sell <input type="text" value="£"/>

<b>Exemption from registration</b>		
<b>26</b>	<b>Do you want exemption from registration because your taxable supplies are wholly or mainly zero-rated?</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No
		If <b>yes</b> , give the expected value of your zero-rated supplies in the next 12 months. Zero-rated supplies <input type="text" value="£"/>

## Part 4 Your details and declaration

<b>Home address and National Insurance number</b>	
<b>27</b>	<b>Please give your full home address and your National Insurance number</b>
	<ul style="list-style-type: none"><li>• Sole proprietors – give your home address and National Insurance number below</li><li>• Partnerships – give home address and National Insurance numbers of all partners on form VAT 2</li><li>• Corporate bodies – give home address and National Insurance number of the director, company secretary or authorised signatory signing the application form. If you are signing as an authorised signatory include a letter of authorisation signed by a director or company secretary. This must include their home address and National Insurance number.</li><li>• Unincorporated bodies – give home address and National Insurance number of the person signing the application form.</li></ul>
<b>Home address</b> (If you have lived at this address for less than three years please provide details of your previous home address on a separate sheet)	<input type="text"/> <input type="text"/> <input type="text"/> Postcode <input type="text"/>
<b>National Insurance number</b> If you do not have a National Insurance number please give your Tax Identification number issued by your country of origin.	National Insurance number <input type="text"/> Tax identification number <input type="text"/>

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**Declaration**

**28 Please sign and date the declaration below**  
 (Corporate bodies – a director, company secretary or authorised signatory must sign the form)

\_\_\_\_\_

\_\_\_\_\_

(Insert full name in BLOCK CAPITALS)

**I declare that the information given on this form and accompanying document is true and complete.**

Signature  
 \_\_\_\_\_

Date  
 \_\_\_\_\_

**Your position in the business** (Please tick one box)

**Proprietor**       **Partner**

**Director**       **Company Secretary**

**Trustee**      \_\_\_\_\_

**Other** (Please give details)

**Checklist**

- Have you signed the form?
- Partnership? **Remember to complete and enclose form VAT 2**
- VAT group? **Remember to complete and enclose forms VAT 50 and VAT 51**
- Corporate body? **Have you completed the incorporation details in question 3?**
- Applying on a voluntary basis because you are not trading yet? **Remember to enclose evidence of your intention to trade such as copies of contracts, details of purchases for your business etc.**
- Taking over a VAT registration number from a previous owner? **Remember to complete and enclose form VAT 68 if you wish to retain the VAT number**
- Involved in land or property-related supplies where you are electing to waive exemption from VAT (opting to tax)? **Have you enclosed details as per Notice 700/1: Should I be registered for VAT?**
- Have you notified the Inland Revenue of your business start up?

**What to do next?**

When you have completed and signed this form please send it to the address given in Notice 700/1  
**Should I be registered for VAT?** Provided you have given all the necessary information we will usually register and give you a VAT registration number within 15 working days of receiving your application form.

**Data Protection Act 1998**

HM Customs and Excise collects information in order to administer the taxes for which it is responsible (such as VAT, insurance premium tax, excise duties, air passenger duty, landfill tax), and for detecting and preventing crime. Where the law permits we may also obtain information about you from third parties, or give information to them. This would be to check its accuracy, prevent or detect crime or protect public funds in other ways. These third parties may include the police, other government departments and agencies.




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**Regulation 5(1)**

**VALUE ADDED TAX**  
**Partnership Details**

  
HM Customs and Excise

For official use only  
Date of receipt

Registration No. (where known)

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

**1**

Full name

Home address

Postcode

Home telephone

Mobile telephone

National Insurance Number or Tax Identifier in country of origin

Signature

Date

**Partner details**

**2**

Full name

Home address

Postcode

Home telephone

Mobile telephone

National Insurance Number or Tax Identifier in country of origin

Signature

Date

**Partner details**

**3**

Full name

Home address

Postcode

Home telephone

Mobile telephone

National Insurance Number or Tax Identifier in country of origin

Signature

Date

**Partner details**

**4**

Full name

Home address

Postcode

Home telephone

Mobile telephone

National Insurance Number or Tax Identifier in country of origin

Signature

Date

VAT 2

PT (November 2001)

Please continue overleaf

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5 Partner details	
Full name	<input type="text"/>
Home address	<input type="text"/>
Postcode	<input type="text"/>
Home telephone	<input type="text"/>
Mobile telephone	<input type="text"/>
National Insurance Number or Tax Identifier in country of origin	<input type="text"/>
Signature	<input type="text"/>
Date	<input type="text"/>

6 Partner details	
Full name	<input type="text"/>
Home address	<input type="text"/>
Postcode	<input type="text"/>
Home telephone	<input type="text"/>
Mobile telephone	<input type="text"/>
National Insurance Number or Tax Identifier in country of origin	<input type="text"/>
Signature	<input type="text"/>
Date	<input type="text"/>

7 Partner details	
Full name	<input type="text"/>
Home address	<input type="text"/>
Postcode	<input type="text"/>
Home telephone	<input type="text"/>
Mobile telephone	<input type="text"/>
National Insurance Number or Tax Identifier in country of origin	<input type="text"/>
Signature	<input type="text"/>
Date	<input type="text"/>

8 Partner details	
Full name	<input type="text"/>
Home address	<input type="text"/>
Postcode	<input type="text"/>
Home telephone	<input type="text"/>
Mobile telephone	<input type="text"/>
National Insurance Number or Tax Identifier in country of origin	<input type="text"/>
Signature	<input type="text"/>
Date	<input type="text"/>

9 Partner details	
Full name	<input type="text"/>
Home address	<input type="text"/>
Postcode	<input type="text"/>
Home telephone	<input type="text"/>
Mobile telephone	<input type="text"/>
National Insurance Number or Tax Identifier in country of origin	<input type="text"/>
Signature	<input type="text"/>
Date	<input type="text"/>

IAT 2 reverse (11/01)

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Regulation 6(1)

Both Parts of this application form must be filled in

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

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

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

date	19
from	(name of previous owner)

\*I/we enclose/have already returned Form VAT 1, and apply to use the previous owner's VAT registration number

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

If the application is granted \*I/we agree:

- to send \*my/our first VAT return to Customs and Excise with all the VAT due for the whole period covered by the return
- to send in any returns due from but not made by the previous owner
- to pay Customs and Excise, when asked, any VAT due on supplies made by the previous owner before the business was transferred - including any VAT on stocks and assets kept by the previous owner.
- that any return made in the previous owner's name for a period after the transfer date will be regarded as made by \*me/us
- that any payment made by Customs and Excise to the previous owner before the reallocation of the registration number will satisfy any right \*I/we have to that money.

Signature(s) \_\_\_\_\_  
 \_\_\_\_\_  
 (Proprietor, partners, director, company secretary)

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

\*delete as necessary

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

date	19
to	(name of new owner)

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

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

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

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

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

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

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

\*delete as necessary

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Regulation 25(1)



# Value Added Tax Return

For the period  
to

For Official Use



Fold 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 th Do not enter more than one amount in any box.**

<b>For official use</b>	VAT due in this period on <b>sales</b> and other outputs
	VAT due in this period on <b>acquisitions</b> from other <b>EC Member States</b>
	<b>Total VAT due (the sum of boxes 1 and 2)</b>
	VAT reclaimed in this period on <b>purchases</b> and other in (including acquisitions from the EC)

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Form No. 5

**Status:** Point in time view as at 01/01/2004.  
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Regulations 23, 25(4)



# Final Value Added Tax Return

For the period  
to

For



Fold Here

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

<p><b>For official use</b></p> <p style="text-align: right;">14</p>	<p>VAT due in this period on <b>sales</b> and other outputs</p>
	<p>VAT due in this period on <b>acquisitions</b> from other <b>EC Member States</b></p>
	<p><b>Total VAT due (the sum of boxes 1 and 2)</b></p>
	<p>VAT reclaimed in this period on <b>purchases</b> and other</p>

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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 Selling" which will help you to answer these questions.

**Please write clearly in black ink.**

GD 3478(1100)

**Do not detach**





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

Tick one box

NO  Go to 10

YES  and the option was exercised in  on

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

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

NO  Go to 12

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

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

I am REQUIRED TO BE REGISTERED from

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

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

NO

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

The date from which I wish to be registered is

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

£

14. Declaration

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

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

Signature .....

Tick one box

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

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Regulation 5(1)

## Application For VAT Registration

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

**Please write clearly in black ink.**

CD 3438941 (1/1/92)

**Do not detach**

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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.

Input field for phone number.

Postcode

Input field for postcode.

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

Input field for describing main business activity.

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

Sole Proprietor

Input box for Sole Proprietor.

or Partnership

Input box for Partnership.

Please ensure you ALSO complete form VAT 2.

or Limited Company

Input box for Limited Company.

Please enter details from Company Incorporation Certificate below.

Number

Input field for company number.

Date

Input field for company date.

or Other

Input box for Other.

Please give details

Input field for other details.

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

Input field for bank sort code.

Input field for account number.

Input field for girobank account number.

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

Input box for YES.

NO

Input box for NO.

8. Have you made any ACQUISITIONS yet ? (This is IMPORTANT - please see Note 8)

Yes, I STARTED on

Input field for start date.

(Enter date you made your first acquisition)

NO, but I intend to start on

Input field for intended start date.

(Enter the date on which you expect to start)

VAT 1B

GD 34531/1/03/11/02

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

Yes  and I exceeded the threshold on

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

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

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

Yes  Go to 10

No  Go to 11

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

I am required to be registered from

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

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

12. Do you make taxable supplies in the UK?

YES  Please enter the ESTIMATED VALUE OF TAXABLE SUPPLIES

you have made in the last 12 months £

NO

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

Yes  and my zero-rated acquisitions amount to £

No

14. Declaration

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

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

Signature .....

Tick one box

Proprietor

Partner

Director

Company Secretary

Authorised Official

Trustee

GD 54802/02/11/002



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**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"/>

**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"/>

VAT1C

1B(March 2000)

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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.

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**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)

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**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: 95%;" 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: 150px;" type="text"/>		D <input style="width: 20px;" type="text"/>	M <input style="width: 20px;" type="text"/>	Y <input style="width: 20px;" type="text"/>	Stagger <input type="checkbox"/>	Status <input type="checkbox"/>
Name <input style="width: 150px;" type="text"/>		Trade classification <input style="width: 100px;" type="text"/>			Taxable turnover <input style="width: 100px;" type="text"/>	
Trade name <input style="width: 150px;" 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. <input type="checkbox"/>	Overseas <input type="checkbox"/>
					Intg. EC <input type="checkbox"/>	
				Value of Sales to EC <input style="width: 100px;" type="text"/>	Value of Purchases from EC <input style="width: 100px;" 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 01/01/2004.  
**Changes to legislation:** There are currently no known outstanding effects for 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 Year
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			
Name and address of the financial body				
8	No. of documents enclosed: Invoices: Import documents:			
9	The applicant hereby declares			
	(a) that the goods or services specified overleaf were used for the following business activities in the United Kingdom:			
	(b) that in the United Kingdom during the period covered by this application, he/she engaged in			
	<input type="checkbox"/>	(*) no supply of goods or services		
	<input type="checkbox"/>	(*) only the provision of services in respect of which tax is payable solely by the person to whom they are supplied		
	<input type="checkbox"/>	(*) only in the provision of certain exempted transport services ancillary thereto		
(c) that the particulars given in this application are true				
The applicant undertakes to pay back any monies wrongfully obtained				

(\*) Insert x in the appropriate box

(\*) Insert x in the appropriate box

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

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





**Status:** Point in time view as at 01/01/2004.

**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/MS/D7/92)

F 86091 )



Status: Point in time view as at 01/01/2004.

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)

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

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

<p><b>Description of building</b> Type eg bungalow, village hall</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <p>* Detached/semi-detached/teraced</p>	<p>Number of storeys (Count ground floor as one storey)</p> <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<sup>2</sup></span></p>	<p><b>Garages</b></p> <p>Built-in</p> <table border="0" style="width: 100%; font-size: small;"> <tr> <td style="border: 1px solid black; padding: 2px;">Number</td> <td style="border: 1px solid black; padding: 2px;">Single * double</td> <td style="border: 1px solid black; padding: 2px;">Total floor area <span style="font-size: x-small;">m<sup>2</sup>/m<sup>2</sup></span></td> </tr> </table> <p>Detached</p> <table border="0" style="width: 100%; font-size: small;"> <tr> <td style="border: 1px solid black; padding: 2px;">Number</td> <td style="border: 1px solid black; padding: 2px;">Single * double</td> <td style="border: 1px solid black; padding: 2px;">Total floor area <span style="font-size: x-small;">m<sup>2</sup>/m<sup>2</sup></span></td> </tr> </table>	Number	Single * double	Total floor area <span style="font-size: x-small;">m<sup>2</sup>/m<sup>2</sup></span>	Number	Single * double	Total floor area <span style="font-size: x-small;">m<sup>2</sup>/m<sup>2</sup></span>
Number	Single * double	Total floor area <span style="font-size: x-small;">m<sup>2</sup>/m<sup>2</sup></span>							
Number	Single * double	Total floor area <span style="font-size: x-small;">m<sup>2</sup>/m<sup>2</sup></span>							
<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>				
Timber-Joinery			m <sup>3</sup>	<b>Electrical Installation</b>			
Timber-tongued and grooved flooring			m <sup>2</sup>	Number of power points _____	Amount and type of cable used _____		
Staircase and handrail			Number	Number of lighting points _____			
External doors			Number	Number of switches _____	Number of fuse boxes _____		
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 01/01/2004.  
**Changes to legislation:** There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

Regulation 21, 22, 23



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

VAT Registration Number

Branch/subsidiary Identifier

GB

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

Due date:

Calendar Quarter

**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:

Lines completed (this page only):

**Declaration:** You, or someone on your behalf, must sign below  
 I ..... declare that the  
(Full name of signatory in BLOCK LETTERS)  
 information given above and on any continuation sheets is true and complete.

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

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

Could you please supply a  
 Contact Name: ..... Telephone number: .....

Status: Point in time view as at 01/01/2004.

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

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#### 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

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**Status:** Point in time view as at 01/01/2004.  
**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					
All'd	<input type="text"/>	LVO	<input type="text"/>	TC	<input type="text"/>
Ref'd	<input type="text"/>	EDC	<input type="text"/>	Abbreviated name <input type="text"/>	

**Status:** Point in time view as at 01/01/2004.  
**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	To Year
5	Total amount of refund requested (in figures) (see overleaf for permitted tax)		£	
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 01/01/2004.  
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)(b)(i)



## Certificate of Status of Taxable Person

The undersigned

.....  
(Name of local VAT office)

Name of taxable person
Address
.....
.....
Nature of activity

is a taxable person for the purposes of Value Added Tax, whose Registration number is

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

Date .....

Office stamp
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Signature .....

.....  
(Name and grade)

**VAT 66**

CD 1072/N8(0795)

F 50371

[<sup>F5</sup>Form No. 17 CERTIFICATE REQUIRED TO SECURE RELIEF FROM VAT ON PURCHASED OR ACQUIRED GOODS INTENDED TO BE PLACED IN A FISCAL WAREHOUSING REGIME



**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**

**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. 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

**Status:** Point in time view as at 01/01/2004.

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

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

- 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**

## [<sup>F6</sup>SCHEDULE 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.

**Status:** Point in time view as at 01/01/2004.

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

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

## 2. Specified services performed in a fiscal warehouse

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

## 3. Documents relating to transfers and specified services

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

## 4. Procedures where transfers are not completed

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

## 5. Removals from a fiscal warehousing regime

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

## 6. Miscellaneous

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

**Status:** Point in time view as at 01/01/2004.  
**Changes to legislation:** There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

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

## SCHEDULE 2

Regulation 3(1)

## REVOCATIONS

**Commencement Information**

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

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

**Status:** Point in time view as at 01/01/2004.**Changes to legislation:** There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

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

**Status:** Point in time view as at 01/01/2004.

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

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

**Status:** Point in time view as at 01/01/2004.

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

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

**Status:**

Point in time view as at 01/01/2004.

**Changes to legislation:**

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