

F1F2F3F4F5F6 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.](#)
- F5** Sch 1 Forms 4 and 5 substituted (22.7.2004) by [The Value Added Tax \(Amendment\) \(No. 3\) Regulations 2004 \(S.I. 2004/1675\)](#), [reg. 6\(1\)\(2\)](#), [Sch.](#)
- F6** Sch. 1 Form 1 substituted (1.12.2006) by [The Value Added Tax \(Amendment\) \(No.2\) Regulations 2006 \(S.I. 2006/2902\)](#), [reg. 3](#), [Sch.](#)

Commencement Information


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

Form No. 1

Status: Point in time view as at 01/12/2008.
Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Regulations 1995. (See end of Document for details)

Regulation 5(1)

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 **HM Revenue & Customs**

**Value Added Tax (VAT)
Application for registration**

You can apply online
Go to www.hmrc.gov.uk and follow the links for 'do it online'.

How to fill in this form

- Please write clearly in black ink and use capital letters.
- If you need more space for any answers, continue on a separate sheet.

• If you need help, look at the Notes or phone our National Advice Service on 0845 010 9000.
You may have to send us other forms and supporting information as well as this form; you will be told what is needed as you work through the form.
You can download any forms you need from www.hmrc.gov.uk or phone the National Advice Service.

About the business

1 Status of the business

Sole proprietors: please enter your full name - first name(s) followed by surname

Partnerships: please enter your trading name. Or, if you do not have one, enter the full names of all the partners. Partnerships must also complete form VAT2 and enclose it with this form.

If you need more space, use a separate sheet of paper. Partnerships now go to Question 5.
Corporate or unincorporated bodies: please enter the name of the company, club, association, trust, charity, etc.

If the business is an unincorporated body, enter the type (for example, club, association, trust, charity, etc.)

2 If the business has a trading name, enter it here

4 Are you registering as the Representative Member or nominated corporate body of a VAT group?
Read the glossary in the Notes for a definition of VAT group.

Yes No

If No, complete and enclose forms VAT5D and VAT5T.

5 Business contact details

Business address, that is, the principal place where most of the day to day running of the business is carried out.

Postcode

Contact telephone number

Business fax number

Business mobile telephone number

Business email address

Business website address

WWW:

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<p>About the business continued</p> <p>6 Business activities Read the note for Question 6. If the business activities are land or property-related, you may need to complete and enclose form VAT1614.</p> <p>Main activities:</p> <div style="border: 1px solid black; height: 40px; width: 100%;"></div> <p>Other activities:</p> <div style="border: 1px solid black; height: 40px; width: 100%;"></div> <p><small>If you need more space use a separate sheet of paper.</small></p> <p>7 Are you (or any of the partners or directors in this business) currently involved, or in the last two years have been involved, in any other business in the UK or Isle of Man (VAT registered or not) either as a sole proprietor, partner or director?</p> <p>Read the note for Question 7.</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p><small>If Yes, complete the boxes below:</small></p> <p>Business 1: name <input style="width: 100%;" type="text"/></p> <p>Business 1: VAT number (if applicable) <input style="width: 100%;" type="text"/></p> <p>Tick if still trading <input type="checkbox"/></p> <p>Business 2: name <input style="width: 100%;" type="text"/></p> <p>Business 2: VAT number (if applicable) <input style="width: 100%;" type="text"/></p> <p>Tick if still trading <input type="checkbox"/></p> <p><small>If you need to show details of more than two businesses, use a separate sheet of paper.</small></p>	<p>About the business continued</p> <p>8 UK bank or building society account Read the note for Question 8.</p> <p>Name of bank or building society <input style="width: 100%;" type="text"/></p> <p>Account name <input style="width: 100%;" type="text"/></p> <p>Sort code <input style="width: 30px;" type="text"/> - <input style="width: 30px;" type="text"/> - <input style="width: 30px;" type="text"/></p> <p>Account number <input style="width: 100%;" type="text"/></p> <hr/> <p>About your VAT registration</p> <p>Taking over a going concern</p> <p>9 Are you registering for VAT because you have:</p> <ul style="list-style-type: none"> - taken over (or are about to take over) a business (or part of a business) as a going concern, OR - changed (or are about to change) the legal status of a VAT registered business? <p><small>Important: read the note for Question 9 before you answer.</small></p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p><small>If Yes, enter the date the transfer or change took place or is intended to take place.</small></p> <p><input style="width: 20px;" type="text"/>/ <input style="width: 20px;" type="text"/> / <input style="width: 20px;" type="text"/> - <input style="width: 20px;" type="text"/> / <input style="width: 20px;" type="text"/> / <input style="width: 20px;" type="text"/> / <input style="width: 20px;" type="text"/></p> <p><small>This will be your effective date of registration.</small></p> <p><small>If No, go to Question 13 - ignore Questions 10 to 12.</small></p> <p>10 What is the previous owner's name? <input style="width: 100%;" type="text"/></p> <p>11 Enter the previous owner's VAT number (if applicable) <input style="width: 100%;" type="text"/></p> <p>12 Do you want to keep the previous owner's VAT number?</p> <p><small>Important: read the note for Question 12 before you answer.</small></p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p><small>If Yes, you and the previous owner will need to complete form VAT161 and enclose it with this form. Now go to Question 18 - ignore Questions 13 to 17.</small></p>
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Status: Point in time view as at 01/12/2008.
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About your VAT registration continued

Voluntary registration

13 Are you applying for voluntary registration because your turnover is below the registration threshold?
Important: read the note for Question 13 before you answer.

Yes No

If No, go to Question 14.

If Yes, tick one of the boxes below.

My turnover is below the current registration threshold but I want to register now.

I intend to make taxable supplies 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.

What date do you wish to be registered from?

Go to Question 18 - ignore Questions 14 to 17.

Exemption from registration

16 Do you want to apply for exemption from registration?
Read the note for Question 16.

You can apply for exemption from registration if most of your supplies are zero-rated.

Yes No

If Yes, estimate the value of your zero-rated supplies over the next 12 months.

£

If you answered Yes to one or both of Questions 14 and 15, and are not requesting exemption from registration, go to Question 17.

Earlier registration

17 Application for earlier registration
 Enter the month and year you want to be registered from.

Go to Question 18.

Compulsory registration

Important: read the notes for Questions 14 to 15 before you answer.

14 Are you registering because your taxable turnover has gone over the registration threshold in any past period of 12 months or less?
 Yes No

If Yes, enter the month and year when this occurred.

15 Are you registering because you had an expectation on any date that your taxable turnover would go over the registration threshold in the next 30 DAYS ALONE?
 Yes No

If Yes, enter the date you first expected this to happen.

VAT repayment

18 Do you expect the VAT on your purchases to regularly exceed the VAT on your taxable supplies?
Read the note for Question 18.

Yes No


If Yes, say why:

If you need more space, use a separate sheet of paper.

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Regulation 5(1)

VALUE ADDED TAX
Partnership Details



HM Customs and Excise

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.
Please use BLOCK CAPITALS and write clearly in ink.

Registration No. (where known)

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

Status: Point in time view as at 01/12/2008.

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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"/>

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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

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If the application is granted *I/we agree:

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

Signature(s) _____

 (Proprietor, partners, director, company secretary)

date _____ 19

*delete as necessary

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

date	19
to	

(name of new owner)

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

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

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

£ _____, including VAT.

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

Signature(s) _____

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

date _____ 19

*delete as necessary

Status: Point in time view as at 01/12/2008.

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

Regulation 25(1)



Value Added Tax Return
For the period
to

For Official Use

Registration number	Period
<input type="text"/>	<input type="text"/>

If your completed return and all the VAT payable are not received by the due date you will be in default and may be liable to a financial penalty

Due Date:

For official use D O R only	<input type="text"/>
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Before you fill in this form please read the notes on the back and the VAT leaflets "Filling in your VAT return" and "Flat rate scheme for small businesses", if you use that scheme. Fill in all boxes clearly in ink, and write 'none' where necessary. Don't put a dash or leave any box blank. If there are no pence write "00" in the pence column. Do not enter more than one amount in any box.

		£	p
For official use	VAT due in this period on sales and other outputs	1	<input type="text"/>
	VAT due in this period on acquisitions from other EC Member States	2	<input type="text"/>
	Total VAT due (the sum of boxes 1 and 2)	3	<input type="text"/>
	VAT reclaimed in this period on purchases and other inputs (including acquisitions from the EC)	4	<input type="text"/>
	Net VAT to be paid to Customs or reclaimed by you (Difference between boxes 3 and 4)	5	<input type="text"/>
	Total value of sales and all other outputs excluding any VAT. Include your box 8 figure	6	<input type="text"/>
	Total value of purchases and all other inputs excluding any VAT. Include your box 9 figure	7	<input type="text"/>
	Total value of all supplies of goods and related costs, excluding any VAT, to other EC Member States	8	<input type="text"/>
	Total value of all acquisitions of goods and related costs, excluding any VAT, from other EC Member States	9	<input type="text"/>

If you are enclosing a payment please tick this box. <input type="checkbox"/>	DECLARATION: You, or someone on your behalf, must sign below. I, declare that the (Full name of signatory in BLOCK LETTERS) information given above is true and complete. Signature Date <p style="text-align: center;">A false declaration can result in prosecution</p>
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Status: Point in time view as at 01/12/2008.
Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

Regulations 23, 25(4)



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

For Official Use

Registration number	Period
<input type="text"/>	9999

If your completed return and all the VAT payable are not received by the due date you will be in default and may be liable to a financial penalty

Due Date:

For official use D O R only	<input type="text"/>
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Before you fill in this form please read the notes on the back and the VAT leaflets "Filling in your VAT return" and "Flat rate scheme for small businesses", if you use that scheme. Fill in all boxes clearly in ink, and write 'none' where necessary. Don't put a dash or leave any box blank. If there are no pence write "00" in the pence column. Do not enter more than one amount in any box.

		£	p	
For official use	VAT due in this period on sales and other outputs	1		
	VAT due in this period on acquisitions from other EC Member States	2		
	Total VAT due (the sum of boxes 1 and 2)	3		
	VAT reclaimed in this period on purchases and other inputs (including acquisitions from the EC)	4		
	Net VAT to be paid to Customs or reclaimed by you (Difference between boxes 3 and 4)	5		
	Total value of sales and all other outputs excluding any VAT. Include your box 8 figure	6		00
	Total value of purchases and all other inputs excluding any VAT. Include your box 9 figure	7		00
	Total value of all supplies of goods and related costs, excluding any VAT, to other EC Member States	8		00
	Total value of all acquisitions of goods and related costs, excluding any VAT, from other EC Member States	9		00

If you are enclosing a payment please tick this box. <input type="checkbox"/>	DECLARATION: You, or someone on your behalf, must sign below. I, declare that the (Full name of signatory in BLOCK LETTERS) information given above is true and complete. Signature Date <p style="text-align: center;">A false declaration can result in prosecution</p>
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<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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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?- Distance Selling" which will help you to answer these questions.

Please write clearly in black ink.

GD 3478(1100)

Do not detach

Status: Point in time view as at 01/12/2008.
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1. Enter the NAME of the PERSON MAKING DISTANCE SALES to the UK. Write in BLOCK LETTERS and leave a space between words

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

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

Phone No.

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)

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				
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

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 Go to 11

NO Go to 9

Status: Point in time view as at 01/12/2008.

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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

Status: Point in time view as at 01/12/2008.

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

Regulation 5(1)

Application For VAT Registration

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

Please write clearly in black ink.

CD 343894 (1.1.92)

Do not detach

Status: Point in time view as at 01/12/2008.

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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 in block letters.

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)

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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

Status: Point in time view as at 01/12/2008.

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

Value Added Tax

VAT Registration Notification

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

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

Name

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

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

Please give the trading name of the business.

Business address

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

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

Tax representative

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

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

Status: Point in time view as at 01/12/2008.
Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Regulations 1995. (See end of Document for details)

Status

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

Sole proprietor

Partnership

Corporate body

(Please give your company incorporation details)

Certificate number Date

Unincorporated body

Please give details

Business activities

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

Bank details

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

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

Computer accounts

8. Is your accounting system computerised?

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

Relevant supplies

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

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

VAT1C

1B(March 2000)

Status: Point in time view as at 01/12/2008.

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

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

Date

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

£

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

Yes No

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

£

Transfer of assets

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

Yes No

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

Exemption

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

Yes No

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

Zero-rated relevant supplies

Other VAT registrations

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

Yes No

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

Status: Point in time view as at 01/12/2008.
Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

Declaration

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

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

VAT1C

1B(March 2000)

»

Status: Point in time view as at 01/12/2008.

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 10

Appointment of Tax Representative

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.

1. Who is the business owned by? Please give the persons full name and address of the principal place of business.

Form with grid for name and address, and fields for Phone No. and Postcode.

Please give the VAT Registration number in EC country of origin

Input field for VAT Registration number in EC country of origin

Please give the UK VAT Registration number (if any)

Input field for UK VAT Registration number

2. Enter the full name and address of the UK Tax Representative

Form with grid for name and address, and fields for Phone No. and Postcode.

3. Please give the date of appointment of Tax Representative and VAT registration number (if any)

Input field for Date of appointment

Input field for VAT Registration number

4. Declaration

We, [Full name of PRINCIPAL in BLOCK LETTERS] and [Full name of TAX REPRESENTATIVE in BLOCK LETTERS]

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

Signature of Principal Date

Tick one box

Proprietor [] Director []

Company Secretary [] Authorised Official [] Trustee []

Signature of Tax Representative Date

Tick one box

Proprietor [] Partner [] Director []

Company Secretary [] Authorised Official [] Trustee []

Status: Point in time view as at 01/12/2008.
Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

Regulation 191(1)

VAT 65A



Official authority to which the application is addressed

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

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

[]

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

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

(*) Insert x in the appropriate box

(*) Insert x in the appropriate box

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

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

VAT 65A

GD 0747/195(1/94)

Page 1. F 35C4 (January 1994)

Status: Point in time view as at 01/12/2008.
Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

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

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

Status: Point in time view as at 01/12/2008.

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 01/12/2008.
Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

Regulation 201(a)



VAT refunds for DIY builders

1

Office date stamp

Serial number of claim

Part 1: Claim form

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

Your full name

Name of occupant of dwelling (if different)

If you are claiming on behalf of a charity:

Name of charity

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

1. Address of building you are claiming for

 Postcode

2. Your address (if different)

 Postcode

To which above address should the refund be sent?

1 2

Your daytime phone number

Date of completion

day month year
 19

Date of occupation or use

day month year
 19

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

Yes No

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

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

Yes No

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

Declaration

I declare that:

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


Signature of person making the claim 26 Date

WARNING

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

Status: Point in time view as at 01/12/2008.

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



**VAT refunds for
DIY builders**

2

Name of claimant (BLOCK LETTERS)

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

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

<p>Description of building 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 sq/m</p>	<p>Garages</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</td> <td style="border: 1px solid black; padding: 2px;">* double</td> <td style="border: 1px solid black; padding: 2px;">Total floor area</td> <td style="border: 1px solid black; padding: 2px;">sq/m</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</td> <td style="border: 1px solid black; padding: 2px;">* double</td> <td style="border: 1px solid black; padding: 2px;">Total floor area</td> <td style="border: 1px solid black; padding: 2px;">sq/m</td> </tr> </table>	Number	Single	* double	Total floor area	sq/m	Number	Single	* double	Total floor area	sq/m
Number	Single	* double	Total floor area	sq/m									
Number	Single	* double	Total floor area	sq/m									
<p>Number and description of other rooms</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
	Amount	Unit	
Cement			Tonnes
Sand			*Tonnes/m ³
Aggregate			*Tonnes/m ³
Lime			Tonnes
Facing Bricks			Number
Common Bricks			Number
Stocks/engineering etc bricks			Number
Windows			Number
Glazing			m ²
Roofing tiles			Number
Roofing felt			Rolls
Floor tiles			Number
Copper tubing			Metres
Plaster			Tonnes
Partition blocks			Number
Plaster-board			m ²
Timber-carassing			m ³
Timber-Joinery			m ³
Timber-tongued and grooved flooring			m ²
Staircase and handrail			Number
External doors			Number
Internal doors			Number

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

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

Status: Point in time view as at 01/12/2008.
Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Regulations 1995. (See end of Document for details)



VAT refunds for DIY builders

3

Name of claimant (BLOCK LETTERS)

Part 3: Goods and materials claimed for where the Invoices show VAT separately

When you fill in this part, you must:


- list 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 719 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.

1	2	3	4	5	
Brief description of goods	Quantity of goods	Supplier's name	Invoice number or other reference number (eg Customs entry no.)	VAT paid	
				£	p
Total					

Status: Point in time view as at 01/12/2008.

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

4

Name of claimant (BLOCK LETTERS)

Part 4: Goods and materials claimed for where invoices don't show VAT separately

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 include items not eligible for the scheme - the list at the back of Notice 719 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 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 details above them. The person making the claim must initial the alterations.

1 Brief description of goods	2 Quantity of goods	3 Supplier's name	4 Invoice number	5 Total amount paid for goods £ p	6 Calculated VAT £ p
Total brought forward from previous sheet					
Totals					

VAT 431 (Pt 4)

FD204 (January 1992)

Carry forward overleaf

Status: Point in time view as at 01/12/2008.
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 01/12/2008.

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

Regulation 22(6), 23



New Means of Transport

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

Ref

For the purchaser to complete

Surname (Mr./Mrs./Miss)

Forename(s)

Full Address in the UK

.....

Telephone

Permanent/Temporary (Delete as applicable)

Full address in Member State of Destination

.....

.....

Telephone

Permanent/Temporary (Delete as applicable)

Are you: a UK Resident? an overseas visitor?

(Tick one box)

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

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

.....

I Declare that:

- I have read notice 72B and the notes overleaf;
- I intend to remove the New Means of Transport described above from the UK to the Member State of destination within 2 months of the date of supply;
- I intend to notify the fiscal authority in that Member State and pay any tax due;
- I understand that if I fail to remove the New Means of Transport described above within 2 months of the date of supply it will become liable to forfeiture and UK taxes will become due;
- The information I have given above is correct.

Signature

Date

VAT 411 (Customs Copy)

Page 1

PSI, (UK) 1995

For the Supplier to complete

Full Name and Address

.....

.....

Telephone

Vat Registration No. GB

Details of the New Means of Transport

Motorised Land Vehicle Ship Aircraft

(Tick as applicable)

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

I Declare That:

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

Signature

Date

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

Status: Point in time view as at 01/12/2008.
Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

Regulation 204(c)



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

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

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

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

Postcode	Tel No.

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

--

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

--

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

--

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

--

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

--	--	--	--

8. You must complete the following declaration :

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

Signature Date

Tick one box Proprietor Director Trustee
 Partner Company Secretary Authorised Official

For Official Use

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

Status: Point in time view as at 01/12/2008.
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 format)	£		
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 01/12/2008.
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

Signature

.....
(Name and grade)

VAT 66

CD 1017/NB(0791)

F 50371

[^{F7}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

F7 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 01/12/2008.

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

- F7** 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**

[^{F8}SCHEDULE 1A

Regulation 145F

Textual Amendments

- F8** 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.

- (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 01/12/2008.

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](#)

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

Status: Point in time view as at 01/12/2008.**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

Status: Point in time view as at 01/12/2008.

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 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 01/12/2008.

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 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 01/12/2008.

Changes to legislation:

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