



**Status:** Point in time view as at 15/08/2009.  
**Changes to legislation:** There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

<p><b>About the business continued</b></p> <p><b>6 Business activities</b> Read the note for Question 6. If the business activities are land or property-related, you may need to complete and enclose form VAT1614. Main activities: _____ _____ _____ _____ Other activities: _____ _____ _____ _____ If you need more space use a separate sheet of paper.</p> <p><b>7</b> 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? Read the note for Question 7. Yes <input type="checkbox"/> No <input type="checkbox"/> If Yes, complete the boxes below: Business 1: name _____ Business 1: VAT number (if applicable) _____ Tick if still trading <input type="checkbox"/> Business 2: name _____ Business 2: VAT number (if applicable) _____ Tick if still trading <input type="checkbox"/> If you need to show details of more than two businesses, use a separate sheet of paper.</p>	<p><b>About the business continued</b></p> <p><b>8 UK bank or building society account</b> Read the note for Question 8. Name of bank or building society _____ Account name _____ Sort code ____ - ____ - ____ Account number ____</p> <p><b>About your VAT registration</b></p> <p><b>Taking over a going concern</b></p> <p><b>9</b> Are you registering for VAT because you have - 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? Important: read the note for Question 9 before you answer. Yes <input type="checkbox"/> No <input type="checkbox"/> If Yes, enter the date the transfer or change took place or is intended to take place. DD MM YY YY ____ ____ ____ ____ This will be your effective date of registration. If No, go to Question 13 - ignore Questions 10 to 12.</p> <p><b>10</b> What is the previous owner's name? _____</p> <p><b>11</b> Enter the previous owner's VAT number (if applicable) ____</p> <p><b>12</b> Do you want to keep the previous owner's VAT number? Important: read the note for Question 12 before you answer. Yes <input type="checkbox"/> No <input type="checkbox"/> If Yes, you and the previous owner will need to complete form VAT60 and enclose it with this form. Now go to Question 18 - ignore Questions 13 to 17.</p>
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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

**Status:** Point in time view as at 15/08/2009.  
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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)

Status: Point in time view as at 15/08/2009.

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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**

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

date	19
from	(name of previous owner)

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

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

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

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

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

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

\*delete as necessary

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

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

date	19
to	(name of new owner)

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

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

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

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

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

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

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

\*delete as necessary

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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:

<b>For official use D O R only</b>	<input type="text"/>
------------------------------------	----------------------

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
<b>For official use</b>	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 ..... <b>A false declaration can result in prosecution</b>		
	<input type="text"/> <input type="text"/> <input type="text"/>		



**Status:** Point in time view as at 15/08/2009.

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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	
<b>For official use</b>	VAT due in this period on sales and other outputs	1		
	VAT due in this period on acquisitions from other EC Member States	2		
	Total VAT due (the sum of boxes 1 and 2)	3		
	VAT reclaimed in this period on purchases and other inputs (including acquisitions from the EC)	4		
	Net VAT to be paid 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;"><b>A false declaration can result in prosecution</b></p>
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<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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**Status:** Point in time view as at 15/08/2009.

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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(1102)

**Do not detach**

Status: Point in time view as at 15/08/2009.

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

Grid for name entry (10 columns, 3 rows)

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

Grid for name entry (10 columns, 3 rows)

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.

Phone number input box

Grid for address entry (10 columns, 4 rows)

Postcode

Postcode input box

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

Large text box for business activity description

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

Text box for other 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

Bank Sort Code grid (8 boxes)

Account Number grid (10 boxes)

Giro Bank Account Number grid (10 boxes)

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

Calendar year grid (4 boxes)

Go to 11

NO

Go to 9

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

Tick one box

NO  Go to 10

YES  and the option was exercised in  on

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

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

NO  Go to 12

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

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

I am REQUIRED TO BE REGISTERED from

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

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

NO

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

The date from which I wish to be registered is

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

£

14. Declaration

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

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

Signature .....

Tick one box

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

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Regulation 5(1)

## Application For VAT Registration

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

**Please write clearly in black ink.**

CD 343894 (1.1.92)

**Do not detach**

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


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


3. Enter the address of your **PRINCIPAL PLACE OF BUSINESS**

Phone No.


Postcode

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


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

Sole Proprietor

or Partnership

Please ensure you **ALSO** complete form **VAT 2**.

or Limited Company

Please enter details from **Company Incorporation Certificate** below.

Number

Date

or Other

Please give details

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

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

**NO**

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

Yes, I **STARTED** on

(Enter date you made your first acquisition)

**NO**, but I intend to start on

(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

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**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**

- 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.

- Do you have a trading name? Yes  No

Please give the trading name of the business.

**Business address**

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

Postcode		Phone number	
		Fax number	

**Tax representative**

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

Name			
Address			
		Phone number	
Postcode		Fax number	



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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"/> <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 15/08/2009.

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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.

**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: 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)

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Regulation 191(1)

VAT 65A



Official authority to which the application is addressed

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

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

[ ]

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

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

(\*) Insert x in the appropriate box

(\*) Insert x in the appropriate box

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

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

VAT 65A

GD 0274/1/95(1/94)

Page 1. F 35CA (January 1994)





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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(INS/D7/92)

F 86091 )

[<sup>F5</sup>Form No. 11A: VAT refunds for DIY housebuilders - Claim form for new houses]



**Status:** Point in time view as at 15/08/2009.

**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)

 HM Revenue & Customs

**VAT refunds for DIY housebuilders**  
**Claim form for new houses**

**Official use only**  
Claim reference number

To claim back the VAT you have paid on building materials used to construct your new house, answer the questions on this claim form. The information you give at part B will show us whether you are eligible to claim back the VAT. Refer to the notes that came with this claim form. If you are not sure how to answer a question, phone the Helpline on **0845 010 9000**.

### A Personal details

Answer all the questions in this part. If you leave any answer blank we may reject your claim

**1** Your full name, including your title *Mr, Mrs, Miss, etc.* if a charity, name of charity for whom the building has been constructed

**2** If more than one claimant, title and full name of other claimant(s)

**3** Your daytime contact phone numbers

**4** Your address

Postcode

Is this the building you are claiming for?

No  Yes

**5** Your National Insurance number

**6** Certified date of completion for the building  
*if you do not have a completion certificate leave blank*

**7** Date you occupied the building

**8** If you or anyone connected with this claim have an interest or association with a VAT registered business, enter the VAT registration number(s) below:

### B Are you eligible to claim?

Refer to the guidance notes

**9** Is the property that you have built a new build?  
*By new build we mean a building that has been constructed from scratch which does not incorporate any part of an existing building*

No  Yes

**10** Is your claim for the fit out and finish of a building shell?

No  Yes

*if you have answered No to questions 9 and 10 you will not be eligible to claim*

**11** Has the work been done on a completed dwelling purchased from a developer, builder or private vendor?

No  Yes

*if Yes, you are not eligible to claim*

**12** Has Planning Permission been granted for your new build?  
*To obtain a VAT refund you must provide evidence that the works are lawful and send to us a copy of the Planning Permission*

No  Yes

**13** Do the terms of your Planning Permission (or similar permission) prevent the separate disposal, or separate use, of the new building from any other pre-existing building?

No  Yes

**14** Has a Building Regulation Completion Certificate been granted by the local authority or by an approved inspector registered with the local authority building control?

No  Yes

*if No, give details about what you will be providing instead*

VAT431NBPage 1HMRC 06/09

**Status:** Point in time view as at 15/08/2009.  
**Changes to legislation:** There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

Claimant: enter your full name here

15 Have you got your approved plans from your Local Authority?  
No  Yes

16 Are you intending to live in the property you are claiming for?  
No  Yes   
If No, provide the address of the new build and explain why you have carried out the work

17 Are you claiming for any other building(s)?  
No  Yes   
If Yes, give details about the other building(s) and explain why

Continue to complete the rest of this claim form only if you have answered questions 9 to 17, have checked the notes and are sure that you qualify for a VAT refund using this scheme.

**C Details of the property that has been constructed**

18 Type of building  
For example, a house, bungalow, apartment/flat, etc.

Is the building detached, semi-detached, terraced?

Number of storeys

Number of reception rooms

Number of bedrooms

Number of bathrooms/en-suites

Number of kitchen/utility rooms

If there are other rooms not described above, tell us how many there are and describe their purpose below

19 How many garages do you have (or intend to have)?  
Number of integral  
Number of detached

20 Will you be occupying it/them with the property you are constructing?  
No  Yes   
If No, explain what you will be doing with them

**Status:** Point in time view as at 15/08/2009.

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

Claimant: enter your full name here

**D Details of the goods supplied to you for which you will be claiming back VAT**

where the VAT amounts are shown separately on the invoice

**Remember,** you can only claim for building materials and you must send in the original invoices.

The invoices should be in your name. If they are not in your name, you must explain why.

For further advice about how to complete this part, refer to the notes.

Reference/ invoice number	Date of invoice	Description of invoice item	Supplier's name	VAT paid	
<b>D Total</b>					







**Status:** Point in time view as at 15/08/2009.

**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 Sending in your claim	
Summary, checklist and declaration	
<b>21 Summary</b>	
To check what is needed here, refer to the notes	
Total amount of VAT claimed from part D	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
Total amount of VAT claimed from part E	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
Total amount of VAT to claim back from parts D + E	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
<b>22 Bank account details</b>	
Give us details of the account into which you would prefer us to send your VAT refund	
Full name(s) of account holder(s)	<input type="text"/>
Sort code	<input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/>
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"/>
Must be at least 8 digits. Lead with zeros if less	
<b>23 Checklist</b>	
Make sure you send all documents as requested to help us deal with your claim quickly. If you do not provide us with the correct documents we may reject your claim.	
Have you enclosed the following documents?	
Full Planning Permission	No <input type="checkbox"/> Yes <input type="checkbox"/>
Or	
Outline Planning Permission and Approval of Reserved Matters	No <input type="checkbox"/> Yes <input type="checkbox"/>
Note: both documents are needed	
And	
Completion Certificate or other acceptable evidence	No <input type="checkbox"/> Yes <input type="checkbox"/>
A full set of building plans	No <input type="checkbox"/> Yes <input type="checkbox"/>
Original invoices filed in the same order as listed on the schedules	No <input type="checkbox"/> Yes <input type="checkbox"/>
Claimant: enter your full name here	
If any of the invoices have not been made out in your name, explain why in the box provided below	
<input type="text"/>	
<b>24</b>	
Do you give your authority for us to discuss your claim with your agent or accountant?	
No	<input type="checkbox"/>
Yes	<input type="checkbox"/>
If Yes, give details of your agent or accountant here	
<input type="text"/>	
<input type="text"/>	
<input type="text"/>	
<input type="text"/>	
<b>25 Declaration</b>	
If you give incomplete or inaccurate information in this claim, we may charge you a financial penalty or prosecute you.	
I declare that:	
• I am only reclaiming VAT which was correctly charged to me and which I paid on goods I bought or imported from a VAT registered supplier	
• all the details and information on this form and any accompanying documents are correct	
• I have read the attached guidance notes.	
<b>VAT registered persons</b>	
I confirm no other claim has been or will be made for these supplies and where the purchase of goods has been invoiced to my VAT registered business, I have not and will not claim this VAT through my VAT return.	
<b>Charity builders</b>	
The building being claimed for is to be used solely for the purpose of the charity named in question 1 of this claim form.	
Signature(s)	
<input type="text"/>	
<input type="text"/>	
Date DD MM YYYY	
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	

[<sup>PS</sup>Form No. 11B: VAT refunds for DIY housebuilders - Claim form for conversions]

**Status:** Point in time view as at 15/08/2009.  
**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 housebuilders Claim form for conversions

**Official use only**  
Claim reference number

To claim back the VAT you have paid on building materials and services used for your conversion, answer the questions on this claim form. The information you give at part B will show us whether you are eligible to claim back the VAT. Refer to the notes that came with this claim form. If you are not sure how to answer a question, phone the Helpline on **0845 010 9000**.

**A Personal details**  
Answer all the questions in this part. If you leave any answer blank we may reject your claim

1 Your full name, including your title *Mr, Mrs, Miss, etc.*

2 If more than one claimant, title and full name of other claimant(s)

3 Your daytime contact phone numbers

4 Your address  
  
  
Postcode  
  
Is this the building you are claiming for?  
No  Yes

5 Your National Insurance number

6 Certified date of completion for the building  
*If you do not have a completion certificate leave blank*  
 DD MM YYYY

7 Date you occupied the building  
 DD MM YYYY

8 If you or anyone connected with this claim have an interest or association with a VAT registered business, enter the VAT registration number(s) below:

**B Are you eligible to claim?**  
Refer to the guidance notes

9 Have you converted a non-residential building?  
*By conversion we mean converting a non-residential building into a dwelling*  
No  Yes

10 Have you carried out works to a building that has previously been lived in?  
No  Yes

11 Have you got evidence that the building has been empty for 10 years or more before works started?  
No  Yes   
If No, you are not eligible to claim

12 Are you 'fitting out or finishing' a converted non-residential building?  
No  Yes

13 Has work been done on a completed dwelling purchased from a developer, builder or private vendor?  
No  Yes   
If Yes, you are not eligible to claim

14 Has Planning Permission been granted for your conversion/renovation/alteration works?  
*To obtain a VAT refund you must provide evidence that the works are lawful and send to us a copy of the Planning Permission*  
No  Yes   
If No, explain the reason why below



**Status:** Point in time view as at 15/08/2009.

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

Claimant: enter your full name here

**15** Do the terms of your Planning Permission (or similar permission) prevent the separate disposal, or separate use, of the converted property from any other pre-existing building?  
No  Yes

**16** Has a Building Regulation Completion Certificate been granted by the local authority or an approved inspector registered with the local authority building control?  
No  Yes   
If No, refer to notes and give details about what you will be providing instead

**17** Have you got your approved plans from your Local Authority?  
No  Yes

**18** Are you intending to live in the property you are claiming for?  
No  Yes   
If No, provide the address of the conversion and explain why you have carried out the works

**19** Are you claiming for any other building(s)?  
No  Yes   
If Yes, give details about the other building(s) and explain why

**C Details of the property that has been converted**

**20** What was the building before you started your works?  
Type of building  
For example, barn conversion, house, apartment/flat, etc.  
Is the building detached, semi-detached, terraced?  
Number of storeys  
Number of reception rooms  
Number of bedrooms  
Number of bathrooms/en-suites  
Number of kitchen/utility rooms  
If there are other rooms not described above, tell us how many there are and describe their purpose below

**21** How many garages do you have (or intend to have)?  
Number of integral  
Number of detached

**22** Will you be occupying it/them with the property you are converting?  
No  Yes   
If No, explain what you will be doing with them

Continue to complete the rest of this claim form only if you have answered questions 9 to 19, have checked the notes and are sure that you qualify for a VAT refund using this scheme.





**Status:** Point in time view as at 15/08/2009.

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

Claimant: enter your full name here

**E Details of the goods and services for which you will be claiming back VAT at the standard rate where VAT amounts are not shown separately on the invoice**

**Remember,** you must send in the original invoices. The invoices should be in your name.

If they are not in your name, you must explain why.

For further advice about how to complete this part, refer to the notes.

Reference/ invoice number	Date of invoice	Description of invoice item	Supplier's name	Total paid

Total paid

**E** Total VAT calculated see notes







**Status:** Point in time view as at 15/08/2009.  
**Changes to legislation:** There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

Claimant: enter your full name here

---

**G Sending in your claim**  
 Summary, checklist and declaration

**23 Summary**  
 To check what is needed here, refer to the notes

Total amount of VAT claimed from part D  
 £           .

Total amount of VAT claimed from part E  
 £           .

Total amount of VAT claimed from part F  
 £           .

Total amount of VAT to claim back from parts D + E + F  
 £           .

**24 Bank account details**  
 Give us details of the account into which you would prefer us to send your VAT refund

Full name(s) of account holder(s)

Sort code  
  -   -

Account number  
 Must be at least 8 digits. Lead with zeros if less

**25 Checklist**  
 Make sure you send all documents as requested to help us deal with your claim quickly. If you do not provide us with the correct documents we may reject your claim.

Have you enclosed the following documents?

Evidence that the building has been empty for 10 years or more before you started your works    No     Yes

Full Planning Permission    No     Yes

Or  
 Outline Planning Permission and Approval of Reserved Matters    No     Yes

*Note: both documents are needed*

**And**

Completion Certificate or other acceptable evidence    No     Yes

A full set of building plans    No     Yes

Original invoices filed in the same order as listed on the schedules    No     Yes

---

**26** Do you give your authority for us to discuss your claim with your agent or accountant?  
 No     Yes

If Yes, give details of your agent or accountant here

---

**27 Declaration**  
 If you give incomplete or inaccurate information in this claim, we may charge you a financial penalty or prosecute you.

I declare that:

- I am only reclaiming VAT which was correctly charged to me and which I paid on goods/services I bought or imported from a VAT registered supplier
- all the details and information on this form and any accompanying documents are correct
- I have read the attached guidance notes.

**VAT registered persons**  
 I confirm no other claim has been or will be made for these supplies and where the purchase of goods has been invoiced to my VAT registered business, I have not and will not claim this VAT through my VAT return.

Signature(s)

Date DD MM YYYY



**Status:** Point in time view as at 15/08/2009.

**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 15/08/2009.  
**Changes to legislation:** There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

Regulation 22(6), 23



**New Means of Transport**

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

Ref

**For the purchaser to complete**

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

Forename(s) .....

Full Address in the UK .....

.....

Telephone .....

Permanent/Temporary (Delete as applicable)

Full address in Member State of Destination .....

.....

Telephone .....

Permanent/Temporary (Delete as applicable)

Are you: a UK Resident?  an overseas visitor?

(Tick one box)

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

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

**I Declare that:**

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

Signature .....

Date .....

VAT 411 (Customs Copy)

**For the Supplier to complete**

Full Name and Address .....

.....

Telephone .....

Vat Registration No. GB

**Details of the New Means of Transport**

Motorised Land Vehicle  Ship  Aircraft

(Tick as applicable)

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

**I Declare That:**

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

Signature .....

Date .....

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

Status: Point in time view as at 15/08/2009.

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  LVO  TC  Abbreviated name  
Ref'd  EDC

VAT 98

UP 3364-N (12/2003)

F 6820

HM Revenue & Customs

**Status:** Point in time view as at 15/08/2009.  
**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 limited use)		£	
6	The applicant requests the refund of the amount shown in heading 5 in the manner described in heading 7			
7	Method of settlement requested (*)		Bank account <input type="checkbox"/>	Postal account <input type="checkbox"/>
	Account number	Code number of financial body		
	Account in the name of			
	Name and address of the financial body			
8	No. of documents enclosed: Invoices, import documents			
9	The applicant hereby declares			
	(a) that the goods or services specified overleaf were used for the following business activities in the United Kingdom			
	(b) that in the United Kingdom during the period covered by this application, he/she engaged in:			
	<input type="checkbox"/> (i) no supply of goods or services <input type="checkbox"/> (ii) only the provision of services in respect of which tax is payable solely by the person to whom they are supplied <input type="checkbox"/> (iii) only in the provision of certain exempted transport services ancillary thereto			
(c) that the particulars given in this application are true				
The applicant undertakes to pay back any moneys wrongfully obtained				

(\*) Insert x in the appropriate box

(\*) Insert x in the appropriate box

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

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



*Status: Point in time view as at 15/08/2009.  
**Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)***

- 3) Refunds of tax incurred may only be claimed subject to the rules of each state. Brief details of supplies in each member state on which tax cannot be reclaimed are given in HM Customs and Excise Notice 723. Tax incurred on the following supplies will not be refunded by any member state:
- (a) supplies of goods which have been or are about to be exported; and
  - (b) supplies to travel agents which are for the direct benefit of travellers. Under this scheme the term "travel agent" includes tour operators or any person who purchases or re-supplies services to travellers.

Number	Nature of 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					
<b>TOTAL</b>					

**Status:** Point in time view as at 15/08/2009.

**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(0794)

F 50371

[<sup>F6</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

**Status:** Point in time view as at 15/08/2009.  
**Changes to legislation:** There are currently no known outstanding effects for the Value Added Tax Regulations 1995. (See end of Document for details)

**Information to be indicated:**

---

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

---

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

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

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

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

(signature)

(date)

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

**Textual Amendments**

**F6** Sch. 1 Forms 17, 18 Form added (28.4.1996) by [The Value Added Tax \(Amendment\) \(No. 3\) Regulations 1996 \(S.I. 1996/1250\)](#), regs. 1(1)(2), 15, **Sch. 1**

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

**Information to be indicated:**

---

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

---

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

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



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

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

(signature)

(date)

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

**Textual Amendments**

**F6** 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>F7</sup>SCHEDULE 1A

Regulation 145F

**Textual Amendments**

**F7** 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 15/08/2009.

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

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

## 2. Specified services performed in a fiscal warehouse

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

## 3. Documents relating to transfers and specified services

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

## 4. Procedures where transfers are not completed

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

## 5. Removals from a fiscal warehousing regime

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

## 6. Miscellaneous

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

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

## SCHEDULE 2

Regulation 3(1)

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

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

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<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

<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 15/08/2009.

**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 15/08/2009.

**Changes to legislation:**

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