## F1F2F3SCHEDULE 1

Regulation 5(1)

#### **Textual Amendments**

- F1 Sch. 1 Form 7A inserted (22.3.2000) by The Value Added Tax (Amendment) (No. 3) Regulations 2000 (S.I. 2000/794), reg. 7, Sch. 1
- F2 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.
- F3 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

Regulation 5(1)

HM Revenue & Customs	Value Added Tax (VAT) Application for registration
You can apply on line to to www.hmc.gov.uk and follow the links for to it online'. How to fill in this form Please write dearly 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.here.gov.do or phone the National Advice Service.
About the business	
Status of the business     Sole proprietors: please enter your full name -     First remeji() followed by sumame	If the business is an unincorporated body, enter the type (for example, club, association, trust, charity, etc.)
Partnerships please enter your trading name. Dr. If you do not have one, enter the full names of all the partners. Partnerships must also complete form UAT2 and enclose it with this form	Ane you registering as the Representative Member or mominated corporate body of a WIT group? Baud the glossary in the Notes for a definition of WIT group? Yes No No No No Not State of the Notes forms MITS0 and WITS7.     Business contact details Business address, that is, the principal place where most of the day to day norming of the business is carried out.
If you need more space, use a separate sheat of paper. Partnerships now go to Quistion 5. Corporate or unincorporated bodies: please enter the name of the company, club, association, trust, charity, etc.	Petrode
2 If the business has a trading name, enter it have	Contact tolephone number Dusiness fax number
<ul> <li>If the business is a corporate body registered in the UK, enter the following details from the Certificate of incorporation Certificate number</li> </ul>	Busitess mobile telephone number Busitess email address
Date of Incorporation	Business website address WWW.

bout the business continued	About the business continued
Business activities     Anad the note for Quasition 6.     If the business activities are land or property-velated,     you may need to complete and endose form VAT1614.     Main activities	UK bank or building society account Read the note for Question & Name of bank or building society
	Account name
	Sort.code
Other activities	Account number
	About your VAT registration
If you need more space use a separate sheet of paper.  Are you (or any of the partners or closectors in this business) currently involved, or in the last two years new boes incoles, in any other business in the UK or ties of Wan (WT registered or not) elther as a sole proprietor, partner or closector? Read the note for Question 7.  Yes No Y les, complete the boxes below.  Business 1: name  Business 1: NKT number (If applicable)  Tick if still tracking	Taking over a going concern         •
Business 2: WAT number (if applicable) Business 2: WAT number (if applicable) Thick if still trading N you need to above details of more than two businesses, are a separate sheet of paper.	Erner the previous owner's WiT number of applicable     Do you want to keep the previous owner's WiT number'     Anportance road the note for Guestion 12 before     you around     Yes No     A' Tes, you and the previous owner will need to complete     form WiTeB and enclose Ir with this form.     Now go to Guestin 12 to 17.

Voluntary registration	Exemption from registration
Are you applying for voluntary registration because your aurover is baltwork the registration threshold?     Important: neal the note for Question 13 before you arriver:     Yes No. 0     Was to be Obestion 14.     Ar hes, tick one of the boxes below:     My burnower is below the current registration threshold to the registration threshold to the registration threshold to the twent to registre now.     Interest to make an line of the destablishment, in the Littare.     I are established, or have a fixed establishment, in the ULA and make, or intered to make, supplies only outside the ULA.     Wet date to you wish to be registrated from?     D D Mil Mil Y Y Y Y	
Contro Question 18 – ignore Questions 14 to 17. Compulsory registration Angortant: read the notes for Questions 14 to 15 defens you enset:	Enter the month and year you want to be registered from. D D D M M Y Y Y Y Go to Obustion 18.
<ol> <li>Are you registering because your taxable turnover have gone over the registration threshold in any past period of 12 months or less?         <ul> <li>We</li></ul></li></ol>	VAT repayment

Page 3

	Your turnover	Applicant details continued
19	Enter your entimate of your taxable supplies in the next 12 months	Home address
	E 00	
30	Do you expect to make any exempt supplies? Look at the list of VAI' terms in the Notes I' you need more information about exempt supplies.	Pastavie
	Yes No	If you have lived at this address for fewer than three years, enter details of your previous address.
21	Do you expect to buy goods from other EU member states in the next 12 months? Read the note for Question 21.	Previous home address (if applicable)
	Yes No	
	// Yes, anter the total astimated value	
	E	Postoade
	Do you expect to sell goods to other EU	Home telephone number
	member states in the next 12 months?	
	Ves No	Date of birth
	If Yes, enter the total estimated value.	
	E 00	National Insurance number
App B	plicant details and declaration This section must be completed by	If you are a non-UK national and do not have a National Insurance number, enter your tax identification number
	the sole owner of the business, or     a partner, or     a director or the company secretary or an authorised     signatory of a corporate body, or	in your country of origin and the name of that country
	the sole owner of the business, or     apartme, or     apartme, or     adjrector or the company secretary or an authorised     signatory of a corporate body, or     an officer or official applying on buhalf of an     unincorporated body, for example, secretary, trustee, or     an authorised agent.	23 I doclare that the information given in this form and accompanying documents is true and complete
	the sole owner of the business, or         a partime, or         a direction or the company secretary or an authorised         signation or difficient applying on behalf of an         unincorprated body, for example, secretary, trustee, or	23 I doclare that the information given in this form and accompanying documents is true and complete
22	the sole owner of the business, or     a partime, or     a direction or the company secretary or an authorised     signatory of a corporate body, or     an official applying on behalf of an     unincorprated body, for example, secretary, trustee, or     an authorised agent. If this form is being signed by an authorised signatory or     an authorised agent, the details of the parson authorising	22 I declare that the information given in this form and accompanying documents is true and complete Please area the Checkbit on page 6 of the Notes to make any pos sind developming we have asked for.
22	the sole owner of the business, or     a gractinest, or     a direction or the company secretary or an authorised signatory of a corporate body, or     an officier or officiel applying on bahalf of an     unincorporated body, for example, secretary, trustee, or     an authorised agent.     If this form is baing signed by an authorised signatory or     an authorised agent, the details of the person authorising     you must be shown at Question 22.	23 I declare that the information given in this form and accompanying documents is true and complete Please use the Checkbit on page 6 of the Notes to make sure your send everything we have asked for. Signature
22	the sole owner of the business, or     a partmat, or     a director or the company secretary or an authorised     signatory of a corporate body, or     an officiar or official applying on bahal of an     unincorporated body, for example, secretary, trustee, or     an authorised agent.     If this form is being signed by an authorised signatory, or     an authorised agent, the details of the parson authorising     you must be shown at Question 22.     Applicant details	23 I declare that the information given in this form and accompanying documents is true and complete Please use the Checkbit on page 6 of the Notes to make sare you send everything we have asked for. Signature Date
22	the sole owner of the business, or     a partmat, or     a director or the company secretary or an authorised     signatory of a corporate body, or     an officiar or official applying on bahal of an     unincorporated body, for example, secretary, trustee, or     an authorised agent.     If this form is being signed by an authorised signatory, or     an authorised agent, the details of the parson authorising     you must be shown at Question 22.     Applicant details	23 I declare that the information given in this form and accompanying documents is true and complete Please use the Checkbit on page 6 of the Notes to make sure your send everything we have asked for. Signature
22	the sole owner of the business, or     a partmat, or     a director or the company secretary or an authorised     signatory of a corporate body, or     an officiar or official applying on bahal of an     unincorporated body, for example, secretary, trustee, or     an authorised agent.     If this form is being signed by an authorised signatory, or     an authorised agent, the details of the parson authorising     you must be shown at Question 22.     Applicant details	23 I declare that the information given in this form and accompanying documents is true and complete Please use the Checkbit on page 6 of the Notes to make sare you send everything we have asked for. Signature Date

Form No. 2

LUETAZ DED TAZ DED TAZ		For official use only Date of receipt
LO Detai	HIM Customs	
DE ship	and Excise Each partner should complete one of the sections below.	
rtnet	Please start at the beginning of each line and leave a	
3	space between words.	Registration No. (where known)
	Please use BLOCK CAPITALS and write clearly in ink.	
Full name		
Home address	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · ·
Postcode	<u> </u>	
Home telephone	Mobile telephone	
	Number or Tax Identifier in country of origin	
Signature Partner details	Date	
Full name		1 1
Home address		
Postcode		
Home telephone	Mobile telephone	
	Number or Tax Identifier in country of origin	
Signature	Date	
Partner details		
Full name		
Home address		····
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Home telephone	Mobile telephone	
National Insurance	Number or Tax Identifier in country of origin	
Signature	Date	
Partner details		
Full name		
Home address		
Postcode		
	Mobile telephone	

5       Full name         Home address		Partner details	
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Partner details         8       Full name         Home address		National Insurance	Number or Tax Identifier in country of origin
<ul> <li>8 Full name</li> <li>Home address</li> <li>Postcode</li> <li>Home telephone</li> <li>Mobile telephone</li> <li>National Insurance Number or Tax Identifier in country of origin</li> <li>Full name</li> <li>Home address</li> <li>Home address</li> <li>Home address</li> <li>Full name</li> <li>Home address</li> <li>Home telephone</li> <li>Mobile telephone</li> telephone</li> <li>Mobile telephone</li> </ul>		Signature	Date
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National Insurance Number or Tax Identifier in country of origin       Signature   Date		Postcode	
Signature Date		Home telephone	Mobile telephone
		National Insurance	Number or Tax Identifier in country of origin
	14 7 0		Date

Form No. 3

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

*J/We took over a business as a going concern on	*I/we transferred a business as a going concern on
date 19	date - 19
from (name of previous owner)	to (name ບໂ new ອາກາດເ)
*i/we *enciose/have already returned Form VAT 1, and apply to use the previous owner's VAT registration member	From that date *I ant/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 agree:	If the application is granted #1/we declare that:
<ul> <li>to send, *my/our first VAT return to Customs and Excise with all the VAT due for the whole period covered by the return.</li> </ul>	<ul> <li>the new owner will be entitled to neckin any lopul tax which "I/we could have rectained if the registration number had not been transferred</li> </ul>
<ul> <li>to send in any returns due from but not reade by the previous owner</li> </ul>	• any payment made by Customs and Excise to the new owner will satisfy any right *D we have to that money
<ul> <li>to pay Customs and Excise, when asked, any VAT due on supplies made by the provious owner before the business was transferred - including any VAT on stocks and assers kept by the previous owner.</li> </ul>	*I/we have retained stocks and assets valued at $2$ , including VA1:     I/we can be contacted at the following address after the date
<ul> <li>that any rotum made in the previous owner's name for a period after the transfer date will be regarded as made by "metos</li> </ul>	of fransfer.
<ul> <li>that any payment made by Customs and Encise to the previous owner before the reallocation of the registration number will satisfy any right "I/we have to that money.</li> </ul>	· · · · · · · · · · · · · · · · · · ·
Signature(s)	Signature(s)
(Proprietor, partners, director, company secretary)	(Proprietor, partners, director, company secretary, executor)
dale 19	date 19
rduloue as neocasary	*delete us necessary

[<sup>F4</sup>Form No. 4: VAT RETURN]

		Registration Numb	er	Period
			]	
Γ		If your completed payable are not n you will be in def a financial penalt	eceived by the d ault and may be	lue date
		Due Date:		
L		For official use D O R only		
	n the back before you fill in this form or if you use a s write 'none' where necessary. Don't out a dash or leav			
clearly in black ink, and pence column. Do not en	write 'none' where necessary. Don't put a dash or leav ter more than one amount in any box. If there is a minus a	ve a box blank. If there an	e no pence write '	'00' in the
clearly in black ink, and	write 'none' where necessary. Don't put a dash or leav ter more than one amount in any box. If there is a minus a VAT due in this period on sales and other outputs VAT due in this period on acquisitions from other	e a box blank. If there an amount in boxes 1 to 4, e	e no pence write '	'00' in the
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Clearly in black ink, and pence column. Do not an For official use DECLARATION You, or Full name of signatory (in	write 'none' where necessary. Don't put a dash or leave ter more than one amount in any box. If there is a minus of VAT due in this period on sales and other outputs         WAT due in this period on acquisitions from other EC Member States         Total VAT due (the sum of boxes 1 and 2)         WAT reclaimed in this period on purchases and othe Uncluing acquisitions from the EC)         Net WAT to be paid to HMRC or reclaimed by you (Difference between boxes 3 and 4)         Total value of sales and all other outputs excluding any WAT. Include your box 8 figure         Total value of guerehases and all other inputs excluding any WAT. Include your box 9 figure         Total value of all explicies of goods and related cost excluding any VAT, to other EC Member States         Total value of all acquisitions of goods and related cost excluding any VAT, to other EC Member States         Total value of all acquisitions of goods and related cost excluding any VAT, from other EC Member States	ve a box blank. If there an amount in boxes 1 to 4, e an amount in boxes 1	e no pence write inclose the figure	00° in the in brackets. p 00 00 00 00 00

#### Status: Point in time view as at 01/01/2011. Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

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#### Online VAT returns How do I correct errors made on previous returns? If you would prefer not to continue completing this paper version of the VAT return, you can apply to file an electronic version online You can find out more about online VAT returns at www.hmrc.gov.uk discovery. Net errors of £10,000 or less can be included in your return. Net errors between £10,000 and £50,000 can be included provided they do not exceed 1% of the total value of your sales A summary of how to fill in each box is shown below. Detailed information on how to fill in this form is in Notice 700/12 Filling in and those above £10,000 that exceed 1% of the box 6 amount must your VAT return. This is available online at www.hmrc.gov.uk If you need any further advice on filling in your return, please phone our Helpline on 0845 010 9000. How to correct VAT errors and make adjustments or claims. How do I pay? There is also an online guide on completing your VAT return at www.hmrc.gov.uk by selecting 'VAT' followed by 'VAT Returns and Information on how to pay is also available on our website at www.hmrc.gov.uk by selecting 'Paying HMRC' followed by 'VAT' or by phoning our Helpline on 0845 010 9000. Please allow enough accounts' and 'VAT Returns: how to complete and submit a return box by box' time for payment to reach us by the due date. We suggest you allow at least three working days for this. If the due date fails on a weekend Box 1 Enter the VAT due on all goods and services you supplied. or bank holiday please ensure payment is received by the previous Box 2 Enter the VAT due from you on purchases of goods (and related bank working day. 1. Direct payment the Internet, telephone banking, BACS Direct Credit or costs) from VAT registered customers in other Member States of the European Community. CHAPS, provide your bank or building society with the following information to make a direct payment: payment amount Enter the total of boxes 1 and 2 added together. This is your 'output VAT' for the period. account name. HMRC VAT sort code: 08-32-00 Box 4 account number: 11963155 Enter the total amount of VAT charged on your business purchases. This is your 'input VAT' for the period. · your VAT registration number 2. At your bank Box 5 book of payslips to use. Phone us on 01702 366376 or 01702 366314 Take the figures in boxes 3 and 4 and deduct the smaller amount from the larger amount. Enter the difference in box 5. If this amount or email electronicpaymentteam@hmrc.gsi.gov.uk Take the payslip and payment to any branch of your bank. Other banks may is under £1, you need not send any payment, nor will any repayment not accept payment. Any cheque must be drawn on your bank, and e made to you. However, you must still fill in this form and send it made payable to HM REVENUE & CUSTOMS ONLY to the VAT Central Unit 3. Credit card or debit card Box 6 If you have a credit or debit card (except American Express or Diners Club cards) issued by a UK bank you can pay over the Internet using the BillPay service. To make your payment you will need your: the total value of all your business sales but leave out any VAT. You must include the value of your EC supplies shown in box 8. Credit or debit card details VAT registration number. Box 7 If you pay by any of the above methods you may receive up to Enter the total value of all your business purchases but leave out even extra calendar days for the return and payment to reach us. any VAT. You must include the value of your EC purchases shown in 4. Post box 9 If you use this method, make your cheque payable to 'HM REVENUE & CUSTOMS ONLY' followed by your VAT Box 8 nter the total value of supplies of goods (and related costs) registration number and send your return and pa nt to us in th supplied to other EC Member States. Leave out any VAT. If you envelope provided. The envelope provided is for VAT payments only. an amount in box 8 you must also include that amount in your You must not include any other payments. box 6 entry. Further information on deadlines for filing your return and makin payment is available online at www.hmrc.gov.uk by selecting 'VAT' Box 9 ollowed by "VAT Returns and accounts' and "Deadlines for your /AT Return and payment". Enter the total value of goods (and related costs) purchased from other EC Member States. Leave out any VAT. If you enter Where do I send my return? an amount in box 9 you must also include that amount in your box 7 entry. Returns should be posted using the reply envelope provided. If you have mislaid this envelope, the address to send your return to is: What if I use a special VAT accounting scheme? VAT Controller If you use a VAT accounting scheme there are different rule VAT Central Unit for completing some of the boxes on the VAT return BX5 SAT mation, please see section 4 of Notice 700/12 Filling in your VAT How do I notify business changes? return if you use any of the following schemes. You must tell the National Registration Service about any changes in Flat Rate Scheme. your business circumstances, including a change of address. Cash Accounting Scheme. Annual Accounting Scheme You can write to: · Margin Scheme for second-hand goods. HM Revenue & Customs Imperial House · supply or receive goods under reverse charge 77 Victoria Street counting arrangem Grimsby · are in the Payments on Account (POA) regime Lincoln DN31 1DB Or go online at www.hmrc.gov.uk and select "VAT' followed by Changing or cancelling your VAT registration VAT100 Page 2 VAT100v05C0809.indd 2 10/8/09 12:28:28 ۲

[<sup>F5</sup>Form No. 5: FINAL VAT RETURN]

			Period	
			999	99
Γ		payable are not rece you will be in defaul a financial penalty	turn and all the VAT sived by the due date t and may be liable to	
1	1	Due Date:		
L		For official use D O R only		
clearly in black ink, and pence column. Do not en	on the back before you till in this form or if you use I write 'none' where necessary. Don't put a dash or i I ter more than one amount in any box. If there is a min	ave a box blank. If there are n	o pence write '00' in the	
clearly in black ink, and	I write 'no.ne' where necessary. Don't put a dash or in the more than one amount in any box. If there is a min VAT due in this period on sales and other outputs VAT due in this period on scales and other outputs	eave a box blank. If there are n is amount in boxes 1 to 4, and 1	o pence write '00' in the	
clearly in black ink, and pence column. Do not en	I write 'none' where necessary. Don't put a dash or li ter more than one amount in any box. If there is a min	ave a box blank. If there are n is amount in boxes 1 to 4, and 1	o pence write '00' in the	
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clearly in black ink, and pence column. Do not en	I write 'none' where necessary. Don't put a dash or li ter more than one amount in any box. If there is a min VAT due in this period on sales and other outputs VAT due in this period on acquisitions from othe EC Member States Total VAT due (the sum of boxes 1 and 2) VAT reclaimed in this period on purchases and o	ave a box blank. If there are n is amount in boxes 1 to 4, end 1 2 3	o pence write '00' in the	
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clearly in black ink, and pence column. Do not en	I write 'none' where necessary. Don't put a dash or li ter more than one amount in any box. If there is a min VAT due in this period on sales and other outputs VAT due in this period on acquisitions from othe EC Member States Total VAT due (the sum of boxes 1 and 2) VAT reclaimed in this period on purchases and c (including acquisitions from the EC) Net WAT to be paid to HMRC or reclaimed by you (Difference between boxes 3 and 4) Total value of sales and all other outputs excludin any VAT. Include your box 8 figure	ave a box blank. If there are n is amount in boxes 1 to 4, and 2 3 ther inputs 4 5 9 6 uding 7	o pence write '00' in the cee the figure in bracks £ p	ets. →
clearly in black ink, and pence column. Do not en		ave a box blank. If there are n is amount in boxes 1 to 4, end 2 3 ther inputs 4 5 9 6 uding 7 sets, 8 sticosts 6	o pence write '00' in the cese the figure in bracks £ p 04 04 04	
clearly in black ink, and pence column. Do not en	I write 'none' where necessary. Don't put a dash or li ter more than one amount in any box. If there is a min VAT due in this period on sales and other outputs VAT due in this period on acquisitions from othe EC Member States Total VAT due (the sum of boxes 1 and 2) VAT reclaimed in this period on purchases and 2 (including acquisitions from the EC) Net WAT to be paid to HMRC or reclaimed by you (Difference between boxes 3 and 4) Total value of sales and all other outputs excludin any VAT. Include your box 8 figure Total value of purchases and all other inputs excludin any VAT. Include your box 9 figure Total value of all supplies of goods and related of recluding any VAT, to other EC Member States Total value of all acquisitions of coods and related of textuding any VAT.	ave a box blank. If there are n is amount in boxes 1 to 4, end 2 3 ther inputs 4 5 9 6 uding 7 sets, 8 sticosts 6	o pence write '00' in the cese the figure in bracks E p 00 00 00 00	a a a a a a a a a a a a a a a a a a a

Regulations 23, 25(4)

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Net errors exceeding \$50,000 and those above \$10,000 that There is also an online guide on completing your VAT return at www.hmrc.gov.uk by selecting 'VAT followed by 'VAT Returns and accounts' and 'VAT Returns: how to complete and submit a return box by box' d 1% of the box 6 am nt must be separately notifi information see Notice 700/45 How to correct VAT errors and make adjustments or claims. Box 1 Enter the VAT due on all goods and services you supplied. You must also include VAT due on stocks and assets you hold at the close of How do I pay? Information on how to pay is also available on our website at www.hmrc.gov.uk by selecting 'Paying HMRC' followed by 'VAT' or by phoning our Helpline on 0845 010 9000. Please allow enough time for business on the day your registration is cancelled unless the VAT on their value is under £1,000. payment to reach us by the due date. We suggest you allow at least three working days for this. If the due date falls on a weekend or bank holiday Box 2 Enter the VAT due from you on purchases of goods (and related please ensure payment is received by the previous bank working day. costs) from VAT registered customers in other Member States of the European Community. 1. Direct payment Using the internet, telephone banking, BACS Direct Credit or CHAPS, provide your bank or building society with the following information to Box 3 make a direct payment. Enter the total of boxes 1 and 2 added together. This is your 'output payment amount account name: HMRC VAT VAT' for the period. sort code: 08-32-00 account number: 11963155 your VAT registration number Box 4 Enter the total amount of VAT charged on your business purchases. This is your 'input VAT' for the period. 2. At your bank Box 5 If your bank or building society offers this service we can send you a book of payslips to use. Phone us on 01702 366376 or 01702 366314 Take the figures in boxes 3 and 4 and deduct the smaller amount from the larger amount. Enter the difference in box 5. If this amount or email electronicpaymentteam@hmrc.gsi.gov.uk Take the payslip and payment to any branch of your bank. Other banks may not accept payment. Any cheque must be drawn on your bank, and made payable 'HM REVENUE & CUSTOMS ONLY'. is under £1, you need not send any payment, nor will any repayment be made to you. However, you must still fill in this form and send it to the VAT Central Unit. 3. Credit card or debit card Box 6 If you have a credit or debit card (except American Express or Diners Club cards) issued by a UK bank you can pay over the Internet using the ter the total value of all your business sales but leave out any VAT. You must include the value of your EC supplies shown in BilPay service. To make your payment you will need your box 8. dit or debit card details VAT registration number. Box 7 If you pay by any of the above methods you may receive up to seven Enter the total value of all your business purchases but leave out extra cale ndar days for the return and payment to reach us. any VAT. You must include the value of your EC purchases shown in 4. Post box 9. If you use this method, make your cheque payable to 'HM REVENUE & CUSTOMS ONLY' followed by your VAT registration number and send your return and payment to us in the envelope provided. The envelope provided is for VAT payments only. You must not you use this m Box 8 Enter the total value of supplies of goods (and related costs) supplied to other EC Member States. Leave out any VAT. If you include any other payments. nter an amount in box 8 you must also include that amount in your Further information on deadlines for filing your return and making payment is available online at www.hmrc.gov.uk by selecting 'VAT followed by 'VAT Returns and accounts' and 'Deadlines for your box 6 entry Box 9 VAT Return and payment' Enter the total value of goods (and related costs) purchased from other EC Member States. Leave out any VAT. If you enter Selling your business? an amount in box 9 you must also include that amount in your fling all or part of your business as a goi box 7 entry. transfer of assets is not normally treated as a taxable supply and you must not charge VAT. For further information please see section 1.4 o What if I use a special VAT accounting scheme? Notice 700/11 Cancelling your registration. If you use a VAT accounting scheme there are different rules for completing some of the baxes on the VAT return. For further info Where do I send my return? please see section 4 of Notice 700/12 Filling in your VAT return if you use any of the following schemes: Returns should be posted using the reply envelope provided. If you have mislaid this envelope, the address to send your return to is: Flat Rate Scheme. VAT Controller Cash Accounting Scheme
 Annual Accounting Scheme VAT Central Unit BX5 SAT · Margin Scheme for second-hand goods. or you: • supply or receive goods under reverse charge accounting arrangements • are in the Payments on Account (POA) regime

#### **VAT193**

VAT193v05C120609.indd 2

Page 2 ۲

### HMRC 08/09 13/8/09 14:05:30

Form No. 6

Regulation 5(1)

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## **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 lnk.

GD (3428(1182)

Do not detach

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

2. Enter the INAME 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
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
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 seiling 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 17
NO Go to 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 EC Country
YES and the option was exercised in on
Please enter the date of your first taxable supply in the UK
10. Do you intend to make distance sales of GOODS LIABLE TO EXCISE DUTY to the UK?
NO Go to 12
YES Please enter the estimated date of your first taxable supply in the UK.
11. (See note 11 - this is VERY IMPORTANT)
But I would LIKE TO BE REGISTERED from this earlier date
12. Do you intend to exercise the OPTION TO MAKE THE PLACE OF SUPPLY of your distance sales the UK?
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
(Full name in BLOCK LETTERS)
declare that all the entered details and information in any accompanying documents are correct and complete
Signature
Tick an <del>o</del> box
Proprietor Partner Director

Form No. 7

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 3430/41 (11/92)

Do not detach

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

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

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<b>I .</b>					
				<u> </u>	

3. Enter the address of your PRINCIPAL PLACE OF BUS/NESS

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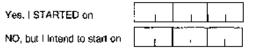
4. Describe your main BUSINESS ACTIVITY IN FULL please (See note 4)

1		

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

Sale Proprietor		
or Partnership		Please ensure you ALSO complete form VAT 2.
or Limited Company		Please enter details from Company Incorporation Certificate below.
		Number Date Date
or Other 🔸		Please give delails
6. Enter EITHER your E	BANK S	ORT CODE and ACCOUNT NUMBER or your GIROBANK ACCOUNT NUMBER
7. Do you use a COMPU	UTER F	OR 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)



(Enter date you made your first acquisition)

(Enter the date on which you expect to start)

VAT 1B 00.2450/045(10/32)

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

Yes and I exceeded the threshold on I I I
because the value of my acquisitions from 1st January amounted to 2 Go to 10
No because the value of my acquisitions from 1st January amounted to 2
If the answer is NO do you expect the value of ACQUISITIONS you will make in the next 30 days to exceed the registration limit?
Yes Go to 10 No Go to 11
10. If the answer to EITHER PART OF QUESTION 9 is YES, from what date MUST you be registered for VAT ?     (See note 10) - This is VERY IMPORTANT     I am required to be registered from     I am required to be registered from     I I I I I I I I I I I I I I I I I
11. Lam 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 tast 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
(Full Name in BLOCK LETTERS)
declare that all the entered details and information in any accompanying documents are correct and complete
Signalure
Tick one box
Proprietor Partner Director
Company Secretary Authorised Official Trustee
CD \$480:27V2(11:50;
Form No. 7A

#### 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.

Yes

2. Do you have a trading name?

No

Please give the trading name of the business.

#### **Business address**

3. 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
TIC	IB(March 2000)

#### Status

5.	What is the structure/legal status of the	business? (Please tick)	
	Sole proprietor	Partnership	
	Corporate body	(Please give your company incorporation det	ails)
		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.

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#### Bank details

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

Sort code	Account number
	or
No bank account (please tick)	Girobank account number

#### **Computer accounts**

8.	Is your accounting system computerised?	

Yes ( <i>Give details below</i> )	No		
Computer type	 		
Software		Version	

#### **Relevant supplies**

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

	Yes, I made my first relevant supply on	
	No, but I expect to make my first relevant supply on	
VATIC	 IB(March 2000)	

Status:	Point in time view as at 01/01/2011.
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. V	When did you first have reasonable grounds to believe that you were going to make relevant supplies?
11. V	What value of relevant supplies do you expect to make in the next 12 months?
	£
12. C	Do you make any other taxable supplies in the UK?
Y	/es No
	f, "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.
6	
Transf	er of assets
	Are you registering because VAT has been recovered by a predecessor in connection with the relevant upplies you have made, or intend to make?
Y	Yes No
11	f "Yes", give the name(s) and address(es) of the person(s) who recovered VAT under either the Eighth or Thirteeneth Directive refund schemes.
ſſ	
Exemp	Dotion
14. C	Do you want exemption from registration because your relevant supplies are wholly zero-rated?
Y	/es No
lf	f "Yes", give the expected value of your zero-rated supplies in the next 12 months.
z	Zero-rated relevant supplies
Other	VAT registrations
	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?
Y	/es No
If	f " <b>Yes</b> ", give the names and VAT registration numbers of these businesses. (Continue on a separate sheet, if necessary)
G	
VAT1C	IB(March 2000)

#### Declaration

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

Signature			Date
Full name			
What is your position	in the business? (	Please tick)	
Proprietor		Partner	Director
Company Secretary		Trustee	Other
			If "Other", give details
Checklist			
<ul> <li>Have you signed</li> </ul>	vered every questic ed the form? demember to compl		

Appointing a tax representative? Remember to complete Form VAT1TR

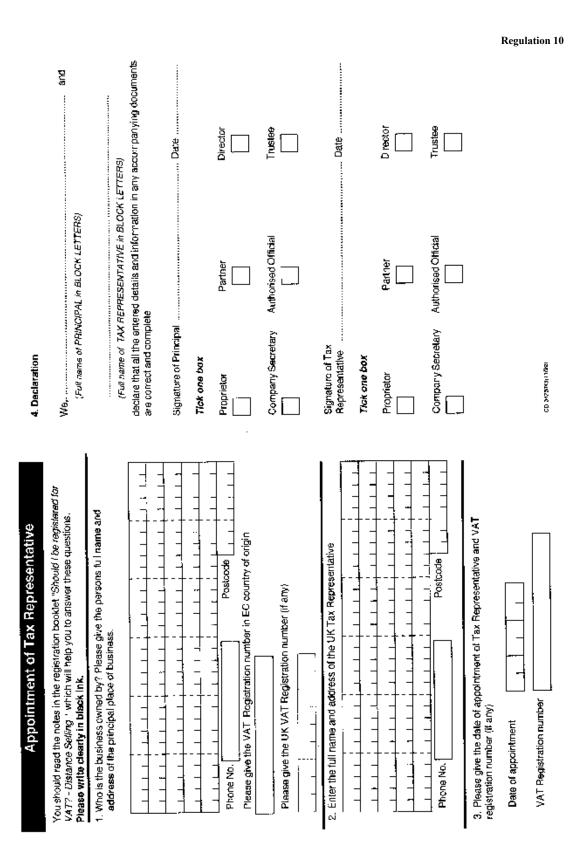
#### What to do next

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.

			D M	Y Stagger Status
Local office code and registration number				
Name			Trade classification	Taxable turnover
Trade name				
	Comp. Group user Div Intg. Overse	eas Intg. EC V.	alue of Sales to EC	Value of Purchases from EC
Registration	Obligatory/Voluntary	Exemption	Intending	Transfer of Regn No
Approved - Initial/date				
Refused - Initial/date				
Form issued - Initial/date	VAT9/ other	VATB	Letter	Approval letter
T1C		IB(March 2000)		

Form No. 8



22

Regulation	191(1)
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VAT 65A

	is i An	ns your test application? If not, please glue exercise Na.
HIM Customs and Excise	Γ	HM Customs and Excise APPLICATION
Official authority to which the application is addressed	L	8th/13th Directive     by a business person not       Custorn House     established in the Community for       PO Box 34     REFUND OF       LONDONDERRY BT49 7AE     VALUE ADDED TAX       Northern Ireland     generation
	1	Forenames and sumaine or name of films of applicant House number and street name Place, country and post code
	2	Nature of applicant a business
	3	Particular's of the Official Authority and textouriness Registration No. In the country in which the applicant is resolutioned or has higher domisile or normal place of realizance
	4	Periodic which the application refers
	6	Total amount of refund requested (in Hgures) (see overlead for nemsed faith
	Ģ	The applicant requests the refund of the amount shown in heading 5 in the meaner described in heading 7
(*) Insert x		Method of asthement requested (") Bank Postal abcount account
appropriate box		Accourt number of financial body
2005		Account in the have a
	7	
		Nanie and address of the linance body
	8	
	-	No. of documents endosed, han and han an and han an involves and involves and import documents, and an an an an The applicant hereby declares
		(a) that the goods or services specified overseat were used for the following business activities in the United Kingdom
	9	(b) that in the United Kingdom during the period covered by this application, he/she engaged in
		(*) no sucpty of goods or services
(*) Insert X		(*) only the provision of services in respect of which tax is payable solely by the person to whom they are supplied
appropriate box		(*) only in the provision of certain exempted transport services ancillary thereto
		(c) that the carticulars given in this application are true
•		The applicant undertakes to pay back any montes wrongfully obtained
		Al., (Bigreture)
		NOTE: Box 10 eventeef MUST be completed
VAT 65A	¢	Page 1, [7544[Aanuary 1994]

# **Statement Itemising VAT amounts relating to the period covered by this application** Element sheet, headed with your business contraction

Ee nuction sheet, headed with your business registration number, endorsed "Box 10" and attach it firmly to the application form.

Number	Nature of goods or services	Name, VAT Registration No. (If known) and address of supplier of goods or services	Date and number of invoice or import document	Amount of tax refund applied for	FOR OFFICIAL USE ONLY
				.,,	
			14 . 1		
		Pag	C/F		



Refunds of fax indured 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 723. Tax incurred on the following supplies dou will not be refunded. (a) supplies of goods which have been or are about to be exported; and (a) supplies to have agents which have been or are about to be exported; and (b) supplies to have agents which the for the direct benefit of fravewers. Under this other to the term "travel agent "includes rour 2;

1	suggries to travel agents which are for the direct benefit of travelers. Under this scheme the term "travel agent "ine uper teu
	operators or any person who purchases or re-supplies services to travellers

Number	Nature of goods or services	Name, VAT Registration Nc. (d known) and address of supplier of goods or services	Date and number of invoice or import document	Amount of lax refund applied for	FOR OFFICIAL USE ONLY
				TOTAL B/F	
			·····		
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				,	
[					
		Pa	2⇔3 TOTAL		

CD 0074/9/NB(01/84)

Form No. 10

	Regulation 191(1)(b)
	lificate of Status of Business Person
and Excess	
The undersigned	me and address of official authority)
certifies that	(Name of business person)
	(Nature of activity)
	(Address of the Establishment)
is a registered business person	in(Name of country)
*his registration number being	
Date	
	Signature
Office date starep	]
	(Name and grade)
*If the applicant does not have a state the reason for this.	a registration number, the official authority should
VAT 66A CD 32984N5(07/92)	F 8609i )

[<sup>F6</sup>Form No. 11A: VAT refunds for DIY housebuilders - Claim form for new houses]

Regulation 201(a)

		Official use only Claim reference number
aim form. The informat	ion you give at part B will show us whe	I to construct your new house, answer the questions on this ether you are eligible to claim back the VAT. Refer to the notes ver a question, phone the Helpline on <b>0845 010 9000</b> .
answer blank we r	etails stions in this part. If you leave any nay reject your claim uding your title <i>Mr, Mrs, Miss, etc.</i> f charity for whom the building has	B Are you eligible to claim? Refer to the guidance notes     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
2 If more than one cl other claimant(s)	aimant, title and full name of	10 Is your claim for the fit out and finish of a building she     No     Yes     If you have answered No to questions 9 and 10 you     will not be eligible to claim
3 Your daytime conta	ct phone numbers	Has the work been done on a completed dwelling     purchased from a developer, builder or private vendor
4 Your address Postcode		If Yes, you are not eligible to claim 12 Has Planning Permission been granted for your new by 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
Is this the building No Yes 5 Your National Insur	you are claiming for? ance number	13 Do the terms of your Planning Permission (or similar permission) prevent the separate disposal, or separate of the new building from any other pre-existing buildin No Yes
	mpletion for the building a completion certificate leave blank DD MM YYYY	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?
interest or associati	the building DD MM YYYY nnected with this claim have an on with a VAT registered business, tration number(s) below:	No Yes I If No, give details about what you will be providing ins

	Human and uncerpresented allow from uncer		C Details of the property that has
5	Have you got your approved plans from your Local Authority?		been constructed
	No Yes	18	Type of building
			For example, a house, bungalow, apartment/flat, etc.
6	Are you intending to live in the property you are claiming for?		
			Is the building detached, semi-detached, terraced?
	No Yes		la na
	If No, provide the address of the new build and explain		
	why you have carried out the work		
			Number of storeys
			Number of reception rooms
			Number of bedrooms
			Number of bathrooms/en-suites
			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
nti	Are you claiming for any other building(s)? No Yes He to the other building(s) and explain why	28	How many garages do you have (or intend to have)? Number of integral Number of detached Will you be occupying it/them with the property you are constructing? No Yes If No, explain what you will be doing with them
d a	answered questions 9 to 17, have checked the notes re sure that you qualify for a VAT refund using cheme.		

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/ voice number	Date of invoice	Description of invoice item	Supplier's name	VAT paid	

where the	VAT amounts are sh	to you for which you will be cl hown separately on the invoice	e Continued	
Reference/ voice number	Date of invoice	Description of invoice item	Supplier's name	VAT paid
			Balance brought forward	

30

Claimant: enter your full name here Details of the goods supplied to you for which you will be claiming back VAT at the standard where VAT amounts are not 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/ woice number	Date of invoice	Description of invoice item	Supplier's name	Total paid
		Total paid		
		E Total VAT	calculated see notes	

Reference/ voice number	Date of invoice	Description of invoice item	Supplier's name	Total paid
			Balance brought forward	
		Total pa	id	

		Claimant: enter your full name here
F Sending in your claim Summary, checklist and declarat		If any of the invoices have not been made out in your name, explain why in the box provided below
To check what is needed here, refe	er to the notes	
Total amount of VAT claimed from	part D	
£		
Total amount of WAT claimed from	part E	24 Do you give your authority for us to discuss your claim with your agent or accountant?
£		
Total amount of VAT to claim back	from parts D + E	No Yes If Yes, give details of your agent or accountant here
£		a les give details or your agent or accountant nere
Bank account details Give us details of the account into prefer us to send your VAT refund Full name(s) of account holder(s)		
		25 Declaration
Sort code		If you give incomplete or inaccurate information in this claim, we may charge you a financial penalty or prosecute you.
Account number		I declare that:
Must be at least 8 digits. Lead with	h zeros if less	<ul> <li>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</li> </ul>
		<ul> <li>all the details and information on this form and any accompanying documents are correct</li> </ul>
Make sure you send all document us deal with your claim quickly. If	you do not provide us	<ul> <li>all the details and information on this form and any accompanying documents are correct</li> <li>I have read the attached guidance notes.</li> </ul>
	you do not provide us ay reject your claim.	all the details and information on this form and any accompanying documents are correct     Thave read the attached guidance notes.     VAT registered persons     Iconfirm no other claim has been or will be made for
Make sure you send all document us deal with your claim quickly. If with the correct documents we m Have you enclosed the following o	you do not provide us ay reject your claim. documents?	all the details and information on this form and any accompanying documents are correct     I have read the attached guidance notes.     VAT registered persons
Make sure you send all document us deal with your claim quickly. If with the correct documents we may	you do not provide us ay reject your claim.	<ul> <li>all the details and information on this form and any accompanying documents are correct</li> <li>I have read the attached guidance notes.</li> </ul> VAT registered persons I confirm no other claim has been or will be made for these supplies and where the purchase of goods has
Make sure you send all document us deal with your claim quickly. If with the correct documents we m Have you enclosed the following o Full Planning Permission Or Outline Planning Permission and	you do not provide us ay reject your claim. focuments? No Yes	all the details and information on this form and any accompanying documents are correct     Thave read the attached guidance notes.     VAT registered persons     Iconfirm 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.     Charity builders
Make sure you send all document us deal with your claim quickly. If with the correct documents we m Have you enclosed the following o Full Planning Permission Or	you do not provide us ay reject your claim. focuments? No Yes No Yes	all the details and information on this form and any accompanying documents are correct     There read the attached guidance notes.     VAT registered persons     Loonfirm 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.     Charity builders     The building being claimed for is to be used solely for     the purpose of the charity named in question 1 of this
Make sure you send all document us deal with your claim quickly. If with the correct documents we m Have you enclosed the following of Full Planning Permission Or Outline Planning Permission and Approval of Reserved Matters	you do not provide us ay reject your claim. focuments? No Yes No Yes	all the details and information on this form and any accompanying documents are correct     There read the attached guidance notes.     VAT registered persons     Tconfirm 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.     Charity builders     The building being claimed for is to be used solely for
Make sure you send all document us deal with your claim quickly. If with the correct documents we m Have you enclosed the following of Full Planning Permission Or Outline Planning Permission and Approval of Reserved Matters Note: both documents are needed And	you do not provide us ay reject your claim. focuments? No Yes No Yes	all the details and information on this form and any accompanying documents are correct     There read the attached guidance notes.     VAT registered persons     Loonfirm 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.     Charity builders     The building being claimed for is to be used solely for     the purpose of the charity named in question 1 of this
Make sure you send all document us deal with your claim quickly. If with the correct documents we m Have you enclosed the following of Full Planning Permission Or Outline Planning Permission and Approval of Reserved Matters Note: both documents are needed	you do not provide us ay reject your claim. focuments? No Yes No Yes	<ul> <li>all the details and information on this form and any accompanying documents are correct</li> <li>I have read the attached guidance notes.</li> <li>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.     </li> <li>Charity builders         The building being claimed for is to be used solely for the purpose of the charity named in question 1 of this claim form.     </li> </ul>
Make sure you send all document us deal with your claim quickly. If with the correct documents we m Have you enclosed the following of Full Planning Permission Or Outline Planning Permission and Approval of Reserved Matters Note: both documents are needed And Completion Certificate or other acceptable evidence	you do not provide us ay reject your claim. focuments? No Yes No Yes	<ul> <li>all the details and information on this form and any accompanying documents are correct</li> <li>I have read the attached guidance notes.</li> <li>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.     </li> <li>Charity builders         The building being claimed for is to be used solely for the purpose of the charity named in question 1 of this claim form.     </li> </ul>
Make sure you send all document us deal with your claim quickly. If with the correct documents we me Have you enclosed the following of Full Planning Permission Or Outline Planning Permission and Approval of Reserved Matters Note: both documents are needed And Completion Certificate or other acceptable evidence A full set of building plans	you do not provide us ay reject your claim. focuments? No Yes No Yes No Yes No Yes No Yes	<ul> <li>all the details and information on this form and any accompanying documents are correct</li> <li>I have read the attached guidance notes.</li> <li>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.     </li> <li>Charity builders         The building being claimed for is to be used solely for the purpose of the charity named in question 1 of this claim form.     </li> </ul>
Make sure you send all document us deal with your claim quickly. If with the correct documents we m Have you enclosed the following of Full Planning Permission Or Outline Planning Permission and Approval of Reserved Matters Note: both documents are needed And Completion Certificate or other acceptable evidence	you do not provide us ay reject your claim. focuments? No Yes No Yes No Yes No Yes No Yes	<ul> <li>all the details and information on this form and any accompanying documents are correct</li> <li>I have read the attached guidance notes.</li> <li>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.     </li> <li>Charity builders         The building being claimed for is to be used solely for the purpose of the charity named in question 1 of this claim form.     </li> </ul>
Make sure you send all document us deal with your claim quickly. If with the correct documents we m Have you enclosed the following of Full Planning Permission Or Outline Planning Permission and Approval of Reserved Matters Note: both documents are needer And Completion Certificate or other acceptable evidence A full set of building plans Original invoices <i>filed in the same</i>	you do not provide us ay reject your claim. focuments? No Yes No Yes No Yes No Yes No Yes	<ul> <li>all the details and information on this form and any accompanying documents are correct</li> <li>I have read the attached guidance notes.</li> <li>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.     </li> <li>Charity builders         The building being claimed for is to be used solely for the purpose of the charity named in question 1 of this claim form.     </li> </ul>

[<sup>F6</sup>Form No. 11B: VAT refunds for DIY housebuilders - Claim form for conversions]

	Official use only Claim reference number
	ervices used for your conversion, answer the questions on this ther you are eligible to claim back the VAT. Refer to the notes
A Personal details Answer all the questions in this part. If you leave any answer blank we may reject your claim Your full name, including your title <i>Mr</i> , <i>Mrs</i> , <i>Miss</i> , <i>etc</i> .	B Are you eligible to claim? Refer to the guidance notes     Have you converted a non-residential building? By conversion we mean converting a non-residential building into a dwelling No Yes
If more than one claimant, title and full name of other claimant(s)	10 Have you carried out works to a building that has previously been lived in?
Your daytime contact phone numbers	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
Your address	12 Are you 'fitting out or finishing' a converted non-residentiat building?
Postcode	Has work been done on a completed dwelling purchased from a developer, builder or private vendor?     No     Yes     Yes     F Yes, you are not eligible to claim
No Yes Your National Insurance number	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
If you do not have a completion or tifkrate leave blank DD MM YYYY	No Yes If No, explain the reason why below
Date you occupied the building DD MM YYYY DD MM YYYY	
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:	

p	o the terms of your Planning Permission (or similar ermission) prevent the separate disposal, or separate		C Details of the property that has been converted
p	se, of the converted property from any other re-existing building?	20	What was the building before you started your works?
6 H b ir b	IN Ves  It is a Building Regulation Completion Certificate een granted by the local authority or an approved spector registered with the local authority uilding control? IN Ves		Type of building For example, barn conversion, house, apartment/flat, etc Is the building detached, semi-detached, terraced?
	No, refer to notes and give details about what you ill be providing instead		Number of storeys
			Number of bedrooms
			Number of bathrooms/en-suites
L			Number of kitchen/utility rooms
b	ave you got your approved plans from your ocal Authority? Io Yes		If there are other rooms not described above, tell us how many there are and describe their purpose below
cl N If	re you intending to live in the property you are laiming for? In Yes . No, provide the address of the conversion and explain thy you have carried out the works		
		21	How many garages do you have (or intend to have)?
			Number of integral
	re you claiming for any other building(s)?	22	Will you be occupying it/them with the property you are converting?
	Yes, give details about the other building(s) and splain why		No Yes Hit No, explain what you will be doing with them
	e to complete the rest of this claim form only if you aswered questions 9 to 19, have checked the notes		

VAT431C

Page 2

where the N Remember, ye If they are not	VAT amounts are sl ou must send in the or t in your name, you m	ces for which you will be claimin nown separately on the invoice iginal invoices. The invoices should be ust explain why. nplete this part, refer to the notes.	the invoice pices should be in your name.			
Reference/ voice number	Date of invoice	Description of invoice item	Supplier's name	VAT paid		
			D Total	1		

Reference/ woice number	Date of invoice	Description of invoice item	Supplier's name	VAT paid
Note number			Balance brought forward	

37

standard ra Remember, ye If they are not	te where VAT amore ou must send in the or t in your name, you mit	ces for which you will be claimin unts are not shown separately o iginal invoices. The invoices should be i ust explain why. nplete this part, refer to the notes.	separately on the invoice pices should be in your name.				
Reference/ woice number	Date of invoice	Description of invoice item	Supplier's name	Total paid			
		Total paid					
		E Total VAT	calculated see notes				

38

standard ra Reference/	Date of invoice	unts are not shown separately Description of invoice item	on the invoice Continued Supplier's name	Total paid
woice number		•		
			Balance brought forward	
		Total pa	id	
		provide	T calculated see notes	

at the redu Remember, ye If they are not	ced rate where VA ou must send in the or t in your name, you m	T amounts are not sho iginal invoices. The invoice	ill be claiming back VAT nown separately on the invoice ices should be in your name. the notes.				
Reference/ nvoice number	Date of invoice	Description of invoice		Supplier's name	Total paid		
			Total and				
			Total paid				
		F	Total VAT calo	ulated see notes			

Reference/ woice number	Date of invoice	Description of invoice item	Supplier's name	Total paid
			Balance brought forward	

					Claimant: enter your full name here
	G Sending in your claim Summary, checklist and declarat				If any of the invoices have not been made out in your name, explain why in the box below
23	Summary				
	To check what is needed here, refe	er to the no	tes		
	Total amount of VAT claimed from	part D			
	£				
	Stillenberghenberghender der Stern				
	Total amount of VAT claimed from	i part E			
	£ .				
	Total amount of VAT claimed from	part F		26	Do you give your authority for us to discuss your claim
	£ .	<u> </u>			with your agent or accountant?
	<u></u>				No Yes
	Total amount of VAT to claim back	from parts	D + E + F		If Yes, give details of your agent or accountant here
	£				in res, give details of your agent of accountant here
		<u> </u>			
24	Bank account details				
	Give us details of the account into		would		
	prefer us to send your VAT refund				
	Full name(s) of account holder(s)				
	Sort code			27	Declaration
					If you give incomplete or inaccurate information in
					this claim, we may charge you a financial penalty or
	Account number				prosecute you.
	Must be at least 8 digits. Lead with	h zeros if les	is		I declare that:
					<ul> <li>I am only reclaiming VAT which was correctly charged</li> </ul>
					<ul> <li>to me and which I paid on goods/services I bought or imported from a VAT registered supplier</li> </ul>
25	Checklist				· all the details and information on this form and any
	Make sure you send all document	s as request	ed to help us		accompanying documents are correct
	deal with your claim quickly. If you				<ul> <li>I have read the attached guidance notes.</li> </ul>
	us with the correct documents we	may reject	your claim.		VAT registered persons
	Have you enclosed the following of	documents?			I confirm no other claim has been or will be made for
	Evidence that the building has				these supplies and where the purchase of goods has
	been empty for 10 years or more	No	Yes		been invoiced to my VAT registered business. I have not
	before you started your works	NO	169		and will not claim this VAT through my VAT return.
	Full Planning Permission	No	Yes		Circulum(c)
	Or				Signature(s)
	Outline Planning Permission and				
	Approval of Reserved Matters	No	Yes		
	No. 1 all designed and the	d			
	Note: both documents are needed				
	And				
	And	No	Yes		Date DD MM YYYY
	And Completion Certificate or other acceptable evidence				Date DD MM YYYY
	And Completion Certificate or	No .	Yes		Date DD MM YYYY
	And Completion Certificate or other acceptable evidence	No			Date DD MM YYYY

[<sup>F7</sup>Form No. 12: Value Added Tax EC Sales List]

Regulation 21, 22, 23

If blank, please enter your name and address l	iere	to use the VAT Regist	ter the follow information tration Numb	you give on t			
		bsidiary ident penalty, plea days of the p	se make sure	this form	MM Y1	r	
r the dates	angganga	000000000			0000000 0000000 1000000	000003 02000	
Period for goods from	mgada	n Samana an	to		miguni		
Period for services from			to				
r in black ink and leave blank any boxes that o If you have more than eight transactions to re- rther advice go to www.hmrc.gov.uk or phone	lon't apply to cord, please	use a VAT101	tes on page 2 I A <i>Continuati</i>	t will help ye ion sheet. Se	ou comple e page 2 f	te the r for deta	rest of this
If you have more than eight transactions to re	lon't apply to cord, please	ge. When we no o you. The not t use a VAT101 he on <b>0845 01</b>	tes on page 2 I A <i>Continuati</i>	t will help ye ion sheet. Se iday to Frida f supplies	ou comple e page 2 f	te the r for deta	rest of this
If you have more than eight transactions to re ther advice go to www.hmrc.gov.uk or phone Country Customer VAT	lon't apply to cord, please	ge. When we no o you. The not t use a VAT101 he on <b>0845 01</b>	tes on page 2 IA <i>Continuati</i> <b>0 9000</b> (Mor Total value of	t will help ye ion sheet. Se iday to Frida f supplies	ou comple e page 2 f	te the r for deta 8pm).	rest of this ails.
If you have more than eight transactions to re ther advice go to www.hmrc.gov.uk or phone Country Customer VAT	lon't apply to cord, please	ge. When we no o you. The not t use a VAT101 he on <b>0845 01</b>	tes on page 2 A <i>Continuati</i> 0 9000 (Mor Total value of in pounds ste	t will help ye ion sheet. Se iday to Frida f supplies	ou comple e page 2 f	te the r for deta 8pm).	rest of this ails. Indicator
If you have more than eight transactions to re ther advice go to www.hmrc.gov.uk or phone Country Customer VAT	lon't apply to cord, please	ge. When we no o you. The not t use a VAT101 he on <b>0845 01</b>	tes on page 2 IA <i>Continuati</i> <b>0 9000</b> (Mor Total value of in pounds ste £	t will help ye ion sheet. Se iday to Frida f supplies	ou comple e page 2 f	te the r for deta 8pm).	indicator
If you have more than eight transactions to re ther advice go to www.hmrc.gov.uk or phone Country Customer VAT	lon't apply to cord, please	ge. When we no o you. The not t use a VAT101 he on <b>0845 01</b>	tes on page 2 A <i>Continuati</i> 0 9000 (Mor Total value of in pounds ste £	t will help ye ion sheet. Se iday to Frida f supplies	ou comple e page 2 f	te the r for deta 8pm).	Indicator
If you have more than eight transactions to re ther advice go to www.hmrc.gov.uk or phone Country Customer VAT	lon't apply to cord, please	ge. When we no o you. The not t use a VAT101 he on <b>0845 01</b>	tes on page 2 A <i>Continuati</i> 0 9000 (Mor Total value of in pounds ste £ £ £	t will help ye ion sheet. Se iday to Frida f supplies	ou comple e page 2 f	te the r for deta 8pm).	Indicator 00 00 00
If you have more than eight transactions to re ther advice go to www.hmrc.gov.uk or phone Country Customer VAT	lon't apply to cord, please	ge. When we no o you. The not t use a VAT101 he on <b>0845 01</b>	tes on page 2 A <i>Continuati</i> 0 9000 (Mor Total value of in pounds ste £ £ £ £ £	t will help ye ion sheet. Se iday to Frida f supplies	ou comple e page 2 f	te the r for deta 8pm).	Indicator 00 00 00 00
If you have more than eight transactions to re ther advice go to www.hmrc.gov.uk or phone Country Customer VAT	lon't apply to cord, please	ge. When we no o you. The not t use a VAT101 he on <b>0845 01</b>	tes on page 2 A Continuati 0 9000 (Mor Total value of in pounds ste £ £ £ £ £ £ £	t will help ye ion sheet. Se iday to Frida f supplies	ou comple e page 2 f	te the r for deta 8pm).	Indicator 00 00 00 00 00 00

VAT101MAN

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HMRC 10/09

### Before you start

### Monthly Sales Lists

If you supply goods and services and are required to file your EC Sales List for goods monthly:

- you may report goods only in months 1 and 2 and report goods for the month and services for the whole quarter in month 3, or
- you can report goods and services each month.

Simplified annual EC Sales List (ESL) for supplies of goods If HM Revenue & Customs has given you approval to submit a simplified annual ESL because you have low levels of supplies of goods to other EC countries, you are not required to enter the actual value of supplies.

Instead, enter a nominal total value of £1. Then follow the rest of the guidance about the VAT Registration Number and the indicator box.

### How to fill in this form

- Write inside the boxes. Use black ink and capital letters.
- If you make a mistake, please cross it out and write the correct information below it.
- Leave blank any boxes that don't apply to you please don't strike through them. Do not write 'none'.
- Only include your sales for the period(s) shown on page 1.
- Enter each type of sale on a separate line.

#### Country code

Enter your customer's country code. This is made up of two letters. It can only be one of the codes shown below.

Austria	AT	Germany	DE	Netherlands	NL.
Belgium	BE	Greece	EL	Poland	PL.
Bulgaria	BG	Hungary	HU	Portugal	PT
Cyprus	CY	Ireland	IE	Romania	RO
Czech Republic	CZ	Italy	IT	Slovak Republic	5K
Denmark	DK	Latvia	LV	Slovenia	SL
Estonia	EE	Lithuania	LT	Spain	ES
Finland	FI	Luxembourg	LU	Sweden	SE
France	FR	Malta	MT		

#### Customer's VAT Registration Number

Enter your customer's VAT Registration Number starting from the left hand side.

Please **do not** include the country code in this column, or any spaces, dashes or commas. If you need to, refer to Notice 725 *The Single Market* to check how VAT numbers for each of the EC countries are formatted.

One of the conditions for zero-rating supplies of goods and services to other EC countries is that you must provide a valid VAT Registration Number for each of your customers.

You can check that a number is valid on the Europa website. Go to www.ec.europa.eu/taxation\_customs/vies

# Total value of supplies and the indicator box

In all cases, enter the total, rounded down to the nearest pound sterling. Enter each amount starting from the right hand side. We have already added the 'zero' pence and decimal point for you. Please do not add commas.

If you have a minus figure to enter because the value of credit notes is greater than the total value of supplies, enter a minus sign in a white box **before** each value.

Please note that you may need up to three lines for each customer. This is because the total value of each type of sale needs to be entered. For example, if you have supplied goods direct and as a triangulated sale and have supplied a service, you must complete three lines for that customer. Further guidance is given below.

 If you supplied goods, enter the value (including related costs) of all the goods supplied to that customer (deducting credit notes where appropriate). Leave the indicator column blank.

Related costs includes services which form part of the goods, such as freight and insurance charges.

- If you were an intermediate supplier in a triangulated sale, enter the total value of the supplies to each customer on a separate line from any other supplies made to that customer. Enter 2 in the indicator column.
- If you supplied services which were subject to the reverse charge in the customer's member state, enter the total value of these supplies on a separate line. Enter 3 in the indicator column.

### Other forms you may need

If you need more space please do not add lines to this form. Please use the form VAT101A Continuation sheet.

If you need to correct any data supplied in a previous period or supply previously omitted data, please do so on form VATI01B Correction to EC Sales List.

To obtain any of these forms, please go to www.hmrc.gov.uk select Find a Form and enter the form number (for example, VATI01A or VATI01B). Or phone the Helpline on 0845 010 9000 and ask for copies.

#### What to do next

When you have completed and signed this form please send it in the addressed envelope to: HM Revenue & Customs Comben House Farriers Way Liverpool L75 1AY To avoid a penalty, please make sure this form reaches us on time.

### • Need help?

If you need further guidance on EC Sales Lists please refer to Notice 725 The Single Market which is available online. Go to www.hmrc.gov.uk or phone the Helpline on 0845 010 9000 Monday to Friday, 8am to 8pm.

VAT101MAN

### PAGE 2

Form No. 13

	Regulation 22(6),
for removal from the UK to another Memi See notes overleaf before completing	ber State of the European Community
For the purchaser to complete	For the Supplier to complete Full Name and Address
Surname (Mr./Mrs./Miss)	
Forename(s)	
Full Address in the UK	
	. Telephone
	Vat Registration No. IGB
lelephone	• Details of the New Means of Transport
Permanent/Temporary (Delete as applicable) Full address in Member State of Destination	Motorised Ship Aircraft Land Vehicle Ship Aircraft
	Make
	Model
[alephone]	Colour
Permanent/Temporary (Delete as applicable)	Registration No.
re you: a UK Resident? an overseas visitor?	Engin <del>s</del> No.
	Chassis/Hull/Almane No.
Tick one box)	Invoice No. and date
Vie you a serving member YES/NO	Date of Supply
If HM Forces?	Purchase Price
Member State of destination of the New Means of Transport in which VAT will be paid	VAT not paid at lime of supply
I Declare that:	Design That
<ul> <li>I have read notice 728 and the notes overleaf;</li> <li>I latend to recover the New Meens of Transport departition.</li> </ul>	I Declare That:     the New Means of Transport described above complies
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;	with the definition given in notice 725 about VAT and the Single Market
I intend to notity the fiscal authority in that Member State and pay any tax due;	<ul> <li>the information given above is correct</li> </ul>
I understand that if I fail to remove the New Means of Transport described above within 2 months of the date of supply it will become liable to forfeiture and UK taxes will become due;	Signature Date Status; Proprietor/Partner/Director/Company Secretary/Authorised Parson
The information I have given above is correct.	(Oeinte as applicable)
Signature	
Date	
	J., 1905i

Form No. 14

Regulation 204(c)

			Fi	at Rate	Schem	tded Tax le for Agr or Certific					
		to help you con e enter your FU	•				them ca	arəfully			
2.	Please	a enter the ADD	RESS of your	BUSINESS	. (See no	Ne 2)				· · · · · · · · · · · · · · · · · · ·	
3.	Posto	ode a describe your	BUSINESS IN			el No. IMING ACTIV	/ITIES.	(See not	e 3)		
		enter the EST				AL SUPPLIES	s [				
		e enter the EST ICES which you					T	d			
		enter the DAT		you wish yo	ur CERTI	FICATE	[				
		e enter your VA are not register			3ER. Writ	e "NONE"	[			L	<b></b> ,
	l declar 1 apply Signal	nust complete is that the inform y for cancellatio lure	nation entered	lenter you I on this form egistration s	Numerica n is true a	оох 7 above.	Trus	tee [ orlsed [		. Date	
	Init	tials and Date				, icial Use	0110				
All'd Refe VAT			LVO [ EDC [	F dê:	TC [				Abbi	reviated name	3 

Form No. 15

			Regulation 178(1)(a)
ഷം	is : Reli	is your linst application? If not prease give erenda Nuu	VAT 65
癬	l	<u>_,, _, _ 3,, _ 1 _ 1 _ 1 _ 1 _ 1 _ 1 </u>	
∦ MKKN, N HMCusicina	1	1	
and Excee	'	I	APPLICATION
			by a business person
Competent	-		established in the Community for REFUND OF
to which the application			VALUE ADDED TAX
is addressed	Ľ		(Prease read the explanatory notes before filling in)
			<u>, , , , , , , , , , , , , , , , , , , </u>
	F	Forenames and surname or hams of firm of applicant	
	)	House number and steet hanne	
	ţ1	]	└ <u>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u>
	Ŀ	Place, munity and post code	
	2	Nature of applicant's business	
	1	Pantoulars of the Office: Authority and taxibus reas Registration No. in the country normal place of residence	(you which the applicant is established or has big/her dominite or
	íз		
	İ.		Ment Year Ment Year
	4	Period to which the application refers	Month Year Month Year
	5	Total amount of reford requested (in ligures) [see uverlas] for liemised1st)	
	6	The applicant requests the refund of the amount shown in heading B in the manne	er desenbers in heading 7
(*) Insert x	-	Method of settlement requested (*) Bank account	Posial account
appropriate	1	Account number	Code number of tinancial tody
box		Accountin the name of	
	ł		
	7	)	L-A-A-A-A-A-A-A-A-A-A-A-A-A-A-A-A-A-A-A
	8	<u>}</u>	
	Ľ		wiport sciences and a science of the
		<ol> <li>The applicant hereby declares         <ul> <li>(a) that the goods or services specified overleaf were used for the</li> </ul> </li> </ol>	e following business activities in the United Kingdom
		: [	
	9	(c) that in the United Kingdom outing the period covered by this a, (CT-1)	pplication, he/she engaged is
		<ul> <li>(*) no supply of goods or services</li> </ul>	
(') lasert x		$\left  \begin{array}{c} & & \\ & & \\ & & \\ & & \\ \end{array} \right  \left  \begin{array}{c} & & \\ & & \\ \end{array} \right $ only the provision of services in respect of which ta	ax is payable solely by the person to which they are supplied.
sopropriate			
bax		[ [] only in the provision of certain exempted transport	services and i any thereto
		(c) that the particulars given in this application are true	
		The asplicant undertakes to pay each any innnies wrongfully optained	
		A:	:
		NOTE: Box Doverleaf MUST he completed	
		NOTE: 30K Diovenear Neueri ne completea Page I.	
		·	
VAT 65		PC_1(May 1995)	

# 10 Statement hemising VAT amounts relating to the period covered by this application

Each document submitted should be consecutively numbered starting with 1. The number should be inserted in the top right-hand corner of the face of the document. Enter details across the columns in respect of each invoice etc. submitted. If sufficient space is not available you must use a continuation sheet, headed with your tax registration number, endorsed Box 10 and attached firmly to the application form.

Number	Nature of goods or services	Name, VAT Registration No. (If known) and address of supplier of goods or services	Oate and number of invoice or import document	Arrount of tax retund applied for	FOR OFFICIAL USE ONLY
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			C/F		<b>.</b>

2) You are reminded that when tax is incurred by taxable persons who receive VAT group treatment, the group representative member must apply on behalf of all the members. As the supporting invoices produced will not necessarily be addressed to the representative member, the status cartificate must also contain the names of those oroup members who incurred the tax.

VAT 55 1R (06/95)



3) Refunds of tax incurred may only be claimed aubject to the rules of each state. Brief data is of supplies in each mamber state on which tax cannol be reclaimed are given in HM Customs and Excise Notice 723. Tax incurred on the following supplies with not be refunded by any member state: (a) supplies of goods which have been or are about to be excirted; and

(ь)	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 geods of services	Name, VAT Registration No. (if known) and address of supplier of goods of services	Date and number of involce or import document	Amount of tax refund applied for	FOR OFFICIA USE ONLY
			TOTAL B/F		
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			TOTAL		:

VAT 66 - (05/25)

Рвдэ 3.

Form No. 16

Regulation 178(1)(b)(i)



# Certificate of Status of Taxable Person

The undersigned

(Name of local VAT office)

Name of taxa	ble person		
Address			
Nature of act	inity		
Nature of act	lettà		

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/N8(07/91)	F 50371 )

[<sup>F8</sup>Form No. 17CERTIFICATE REQUIRED TO SECURE RELIEF FROM VAT ON PURCHASED OR ACQUIRED GOODS INTENDED TO BE PLACED IN A FISCAL WAREHOUSING REGIME

## Information to be indicated:

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

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

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

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

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

(signature)

(date)

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

### **Textual Amendments**

**F8** Sch. 1 Forms 17, 18 Form added (28.4.1996) by The Value Added Tax (Amendment) (No. 3) Regulations 1996 (S.I. 1996/1250), regs. 1(1)(2), 15, Sch. 1

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

## Information to be indicated:

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

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

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

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

I certify that the supply of services is eligible to be zero-rated for VAT purposes under section 18C(1) 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 elgible for zero-rating.]

### **Textual Amendments**

**F8** 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>F9</sup>SCHEDULE 1A

Regulation 145F

### **Textual Amendments**

F9 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.

(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

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

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

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

# Status:

Point in time view as at 01/01/2011.

# Changes to legislation:

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