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

F1SCHEDULE 1

Regulation 5(1)

Textual Amendments

F1 Sch. 1 omitted (15.10.2012) by virtue of The Value Added Tax (Amendment) (No. 2) Regulations 2012 (S.I. 2012/1899), regs. 2(2), 27

Form No. 1

Regulation 5(1)

MM Revenue & Customs	Value Added Tax (VAT) Application for registration
You can apply on line Go to www.hmre.gov.uk and follow the links for to it online. How to fill in this form Please write clearly in black ink and use capital letters. If you need more space for any answers, continue on a separate sheet.	If you need help, look at the Notes or phone our National Advice Service on 0845 010 9000. You may have to send us other forms and supporting information as well as this form; you will be told what is needed as you work through the form. You can download any forms you need from www.hemc.gov.ul or phone the National Advice Service.
About the business	
Status of the business Sole proprietors: please enter your full name - first name(i) followed by sumanes Partnerships: please enter your trading rame. Dr. if you do not have one enter the full name of all the partners. Partnerships: result also complete form IMTZ and enclose it with this force. If you need more space, use a separate sheet of paper. Partnerships now go to Question S. Corporate or unincorporated busines; please enter the name of the company, club, association, trust, charity, etc.	If the business is an unincorporated body, enter the type (for example, club, association, trust, charity, etc.) 4 Are you registering as the Representative Member or morninated corporate body of a WIT group? Read the glossary in the Notes for a definition of 1M7 group? Wes No No M* Ris, complete and enclose forces M7:50 and WITST. 5 Business contact details Business contact details Guiness contact details Guiness contact details Guiness contact details Business contact details Guiness contact details Rusiness contact details Figure 1 and
z If the business has a trading name, enter it here	Contact telephone number Business fax number
If the business is a corporate body registered in the UK, enter the following details from the Certificate of Incorporation Certificate number	Business mobile salephone number Business email address
Date of incorporation D D MM M Y Y Y Y Country of incorporation	Business website address: WWW.

/po	out the business continued	About the business continued	
	Business activities Read the note for Question 6. If the business activities are land or property-eleted, you may need to complete and enclose form WAT1614. Main activities	UK bank or building society account flead the note for Question 8. Name of bank or building society Account name Sort code Account number	
	Other activities		
		About your VAT registration	
7	If you need notre space, one a separate wheet of paper. Are you liprary of the partners or electors in this business) currently involved, or in the last two years have been involved, in any other business in the UK or islo of Man (WIX registered or not) either as a sole proprietor, partner or director? Read the note for Question 7. Yes No	Taking over a going concern Are you registering for WiT because you have taken ever for are about to take over! a business for part of a business' as a going concern. AR changed for are ebout to change; the legal status: a WiT registered business? important: read the none for Question 8 before you arise. No. Miles, enter the date the transfer or change book piles is intended to take pilet. D. D. M. W. Y. Y. Y. Y. This will be your effective date of registration. Miles, porto Question 13 - ignore Questions 10 to 12.	of
	Business 2: name	11 Enter the provious owner's WT number (if applicable)	
	Business 2: WAT number (if applicable)	12 Co you want to keep the previous owner's WT numb	er?
	Tick if still trading if you need to show details of more than two businesses, are a separate sheet of paper.	Asportant, read the note for Question 12 before you arraver. Yes No No Notes that the previous owner will need to complete from WITEB and enclose it with this force. Now you no Question 14 is inproc Questions 13 to 12.	

Voluntary registration Are you applying for voluntary registration because your turnown is below the registration threshold? Important read the note for Question 13 before you arriver. Yes No	Exemption from registration 16 Do you want to apply for exemption from registration? Read the note for Guestion 16. You can apply for exemption from registration if most of your supplies are zero-rated. Yes
Vas No	if you need more space, use a separate sheet of paper.

Your turnover	Applicant details continued
	Home address
Enter your estimate of your baseble supplies in the next 12 months	
E	
 Do you expect to make any exempt supplies? Look at the list of WAT terms in the Notes if you need 	
more information about exempt supplies.	Pativole
Ves No	If you have lived at this address for fewer than
	three years, enter details of your previous address.
Do you expect to buy goods from other EU member states in the next 12 months? Read the note for Question 21.	Previous horne address (if applicable)
Yes No No	
N Yes, enter the total estimated value	
E .00	
	Postonie
Do you expect to sell goods to other EU member states in the next 12 months?	Home telephone number
Ves No	Date of birth
# Yes, enter the total estimated value.	D D M M Y Y Y Y
E I I I I I I I I I I I I I I I I I I I	National Insurance number
pplicant details and declaration	If you are a non-UK national and do not have a National
This section must be completed by	Insurance number, enter your tax identification number
the sole owner of the business, or a partner, or	in your country of origin and the name of that country
· a director or the company secretary or an authorised	
signatory of a corporate body, or • an officer or official applying on behalf of an	
unincorprated body, for example, secretary, trustee, or	23 I declare that the information given in this form and
an authorised agent.	accompanying documents is true and complete
If this form is being signed by an authorised signatory, or an authorised agent, the details of the person authorising	Please use the Checklist on page 6 of the Notes to make sure you send everything we have asked for.
you must be shown at Question 22.	Signature
2 Applicant details	
First name(s) followed by sumame	939
	Date
	D D M M Y Y Y
	Capacity in which you signed this application
	(for example, proprietoc trustee, company secretary)
	The state of the s

Form No. 2

VAT 2

Status: Point in time view as at 01/01/2014.

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

Regulation 5(1) For official use only Date of receipt Each partner should complete one of the sections below. Please start at the beginning of each line and leave a space between words. Registration No. (where known) Please use BLOCK CAPITALS and write clearly in ink. Full name Home address Postcode Home telephone Mobile telephone National Insurance Number or Tax Identifier in country of origin Signature Date Partner details Home address Postcode Home telephone Mobile telephone National Insurance Number or Tax Identifier in country of origin Signature Date Partner deta Full name Home address Postcode Home telephone Mobile telephone National Insurance Number or Tax Identifier in country of origin Signature Date Partner detai Full name Home address Postcode Home telephone Mobile telephone National Insurance Number or Tax Identifier in country of origin Signature Date

Please continue overleaf

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

Form No. 3

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

Regulation 6(1)

Both Parts of this application form must be filled in

Part 1 To be completed by the new owner

date						19
from			{t	ikime ol	previd	ius oweet)
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			ı			!
If the applic	ation lag	ranted "	Vwe a	gree		
 to send, ' with nll file return 						
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 to pay C on supplies vas transfet kept by the 	ned - Incl	the prev uding a	rious c	waer b	efore t	he buşincsa
 that any period after thefos 						
 that any previous ow mumber will 	nner befor	e the re	aftocar	tos of	the reg	fstration
Signature(s)						
Рторпеков, ро	rtners, dire	ghar, par	літліў.	secretar	y)	

Part 2 To be completed by the previous owner

date -	19
to	(hame of new owner)
From that date *I am/we are no to be registered or *I/we withdraw * voluntary registration. *I/we agre- number shown opposite being all-	my/our request for e to the VAT registration
If the application is granted *1/we	declare that:
 the new owner will be entitled to which *1/we could have reclaimed and not been transferred 	
• any payment made by Customs owner will satisfy any right *I/we	
*I/we have retained stocks and	assets valued at
. includin	g VA1:
/we can be contacted at the follow of transfer:	wing soldress after the date
	· · · · · · · · · · · · · · · · · · ·
Signature(s)	
	· · · · · · · · · · · · · · · · · · ·
(Proprietor, partners, director, compa	eny secretary, executory
date	19

Form No. 4: VAT RETURN

Regulation 25(1)

& Customs	Value Added T	ax neturn				
			Registration	Number	Period	٦
Г		٦	payable are you will be a financial	pleted return and not received by in default and ma penalty	the due date	
L			Due Date:	ı		٦
			D O R only			
clearly in black ink, and	write 'none' where nece	essary. Don't put a das	use a special VAT accou h or leave a box blank. If the a minus amount in boxes 1	nere are no pence w	write '00' in the gure in brackets	
clearly in black ink, and	vrite 'none' where nece ter more than one amoun	essary. Don't put a das	h or leave a box blank. If the minus amount in boxes 1 utputs	nere are no pence w	write '00' in the	· 7
clearly in black ink, and pence column. Do not en	vrite 'none' where nece ter more than one amount VAT due in this perio EC Member States	essary. Don't put a das tin any box. If there is a and on sales and other or	h or leave a box blank. If the a minus amount in boxes 1 utputs 1	nere are no pence w	write '00' in the gure in brackets	7
clearly in black ink, and pence column. Do not en	VAT due in this perio VAT due in this perio EC Member States Total VAT due (the a VAT reclaimed in this (including acquisition	essary. Don't put a das tin any box. If there is a ad on sales and other or ad on acquisitions from turn of boxes 1 and 2) is period on purchases as from the EC)	th or leave a box blank. If the aminus amount in boxes 1 surports 1 to other 2 and other inputs 4	nere are no pence w	write '00' in the gure in brackets	`¬
clearly in black ink, and pence column. Do not en	VAT due in this perio VAT due in this perio EC Member States Total VAT due (the a VAT reclaimed in this (including acquisition	essary. Don't put a das fin any box. If there is a ad on sales and other or ad on acquisitions from turn of boxes 1 and 2) speriod on purchases	th or leave a box blank. If the aminus amount in boxes 1 surports 1 to other 2 and other inputs 4	nere are no pence w	write '00' in the gure in brackets	· ¬
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clearly in black ink, and pence column. Do not en	write 'none' where neceter more than one amount VAT due in this perio VAT due in this perio EC Member States Total VAT due (the a VAT reclaimed in this (including acquisitor Net WAT to be paid to (blifference between Total value of sales any WAT. Include yo Total value of all sup excluding any WAT. Include yo Total value of all sup excluding any WAT. Include yo Total value of all sup excluding any WAT. Include yo Total value of all sup excluding any WAT. Include yo Total value of all sup excluding any WAT. Include yo	assary. Don't put a das tin any box. If there is a ad on sales and other or ad on acquisitions from turn of boxes 1 and 2) s period on purchases as from the EC) o HMRO or reclaimed b n boxes 3 and 4) and all other outputs ex sur box 8 figure surs box 9 figure spiles of goods and rela	the or leave a box blank. If the aminus amount in boxes 1 to the property of the control of the	nere are no pence w	write '00' in the gure in brackeb	_ `\ - -
For official use DECLARATION You, or Full name of signatory (in	Write 'none' where neceter more than one amount VAT due in this perio VAT due in this perio EC Member States Total VAT due (the a VAT reclaimed in this (including acquisitor Net VAT to be perio to (Difference between Total value of sales any VAT. Include yo Total value of purchany VAT. Include yo Total value of purchany VAT. Include yo Total value of all supercluding any VAT. Include yo Total value of all supercluding any VAT. Include you Total value of all acquired to the control of	assary. Don't put a das tin any box. If there is a ad on sales and other or ad on acquisitions from turn of boxes 1 and 2) s period on purchases in s from the EC) or HMRC or reclaimed bin boxes 3 and 4) and all other outputs ex sur box 8 figure asses and all other input sur box 9 figure turb box 9 figure to other EC Member Sta quisitions of goods and rom other EC Member sta putsitions of goods and rom other EC Member sta	the release a box blank. If the aminus amount in boxes 1 utputs 1 other 2 and other inputs 4 y you 5 duding 6 s excluding 7 dad costs, 8 related costs, 9 see declaration can result	t in prosecution.	write '00' in the gure in brackets p 00 00 00	7 7 7

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

Online VAT 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

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 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.

There is also an online guide on completing your VAT return at www.hmmc.gov.uk by selecting 'VAT' followed by 'VAT Returns and accounts' and 'VAT Returns: how to complete and submit a return

Box 1

Enter the VAT due on all goods and services you supplied.

Box 2

Enter the VAT due from you on purchases of goods (and related costs) from VAT registered customers in other Member States of the European Community.

Enter the total of boxes 1 and 2 added together. This is your 'output VAT' for the period.

Box 4

Enter the total amount of VAT charged on your business purchases. This is your 'input VAT' for the period.

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 is under £1, you need not send any payment, nor will any repayment e made to you. However, you must still fill in this form and send it to the VAT Central Unit

Box 6

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.

Enter the total value of all your business purchases but leave out any VAT. You must include the value of your EC purchases shown in box 9.

Box 8

nter the total value of supplies of goods (and related costs) supplied to other EC Member States. Leave out any VAT, If you an amount in box 8 you must also include that amount in your box 6 entry.

Box 9

Enter the total value of goods (and related costs) purchased from other EC Member States. Leave out any VAT. If you enter an amount in box 9 you must also include that amount in your

What if I use a special VAT accounting scheme?

If you use a VAT accounting scheme there are different rule for completing some of the boxes on the VAT return mation, please see section 4 of Notice 700/12 Filling in your VAT return if you use any of the following schemes.

Flat Rate Scheme.

- Cash Accounting Scheme.
 Annual Accounting Scheme
- Margin Scheme for second-hand goods.

- · supply or receive goods under reverse charge
- · are in the Payments on Account (POA) regime

How do I correct errors made on previous returns?

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 and those above £10,000 that exceed 1% of the box 6 amount must How to correct VAT errors and make adjustments or claims.

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 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 please ensure payment is received by the previous bank working day.

1. Direct payment

the Internet, telephone banking, BACS Direct Credit or CHAPS, provide your bank or building society with the following information to make a direct payment:

- payment amount
- account name. HMRC VAT sort code: 08-32-00
- account number: 11983155
- · your VAT registration number
- 2. At your bank

book of payslips to use. Phone us on 01702 366376 or 01702 366314 or email electronicpsymentteam@hmrc.gsi.gov.uk Take the payslip and payment to any branch of your bank. Other banks may made payable to HM REVENUE & CUSTOMS ONLY

3. Credit card or debit card

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: Credit or debit card details

- VAT registration number.
- If you pay by any of the above methods you may receive up to even extra calendar days for the return and payment to reach us.
- 4. Post

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 pa envelope provided. The envelope provided is for VAT payments only. You must not include any other payments.

Further information on deadlines for filing your return and making payment is available online at www.hmrc.gov.uk by selecting "VAT" ollowed by "VAT Returns and accounts" and "Deadlines for your VAT Return and payment".

Where do I send my return?

Returns should be posted using the reply envelope provided. If you have mislaid this envelope, the address to send your return to is: VAT Controller

VAT Central Unit

BX5 5AT

How do I notify business changes?

You must tell the National Registration Service about any changes in your business circumstances, including a change of address. You can write to:

HM Revenue & Customs Imperial House

77 Victoria Street Grimsby

Or go online at www.hmrc.gov.uk and select "VAT" followed by 'Changing or cancelling your VAT registration'

Page 2

10/8/09 12:28:28

VAT100

VAT100v05C0809.indd 2

Form No. 5: FINAL VAT RETURN

Regulations 23, 25(4)

			Registration No	umber	Period	\neg
					9999	9
Г	-	٦	payable are no	eted return and a ot received by the default and may naity	ne due date	
			Due Date:			
L	-	J	For official use D O R only			
clearly in black ink, and	on the back before you fill in this form if write 'none' where necessary. Don' inter more than one amount in any box.	t put a dash or leave	a box blank. If there	e are no pence w	rite '00' in the	
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Status: Point in time view as at 01/01/2014.

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

How do I fill in my VAT return?

nmary of how to fill in each box is shown below. Detailed mation on how to fill in this form is in Notice 700/1*2 FWing in 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.

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."

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 business on the day your registration is cancelled unless the VAT on their value is under £1,000.

Box 2

Enter the VAT due from you on purchases of goods (and related costs) from VAT registered customers in other Member States of the European Community.

Box 3

Enter the total of boxes 1 and 2 added together. This is your 'output VAT' for the period.

Box 4

Enter the total amount of VAT charged on your business purchases. This is your 'input VAT' for the period.

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 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.

nter 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 7

Enter the total value of all your business purchases but leave out any VAT. You must include the value of your EC purchases shown in

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 enter an amount in box 8 you must also include that amount in your box 6 entry

Enter the total value of goods (and related costs) purchased from other EC Member States. Leave out any VAT. If you enter an amount in box 9 you must also include that amount in your box 7 entry.

What if I use a special VAT accounting scheme?

If you use a VAT accounting scheme there are different rules for completing some of the boxes on the VAT return. For further info please see section 4 of Notice 700/12 Filling in your VAT return if you use any of the following schemes:

- Flat Rate Scheme.
- Cash Accounting Scheme
 Annual Accounting Scheme
- · 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

How do I correct errors made on previous returns?

correct errors in VAT returns for the precess 1 and 4 on the return for the period of di 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 (before correction) shown in box 6. Net errors exceeding £50,000 and those above £10,000 that nt must be separately notific information see Notice 700/45 How to correct VAT errors and make adjustments or claims.

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 payment to reach us by the due date. We suggest you allow at least three working days for this. If the due date talls on a weekend or bank holiday please ensure payment is received by the previous bank working day.

1. Direct payment

Using the internet, telephone banking, BACS Direct Credit or CHAPS, provide your bank or building society with the following information to make a direct payment

- payment amount account name: HMRC VAT

- sort code: 08-32-00 account number: 11963155 your VAT registration number

2. At your bank

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 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.

3. Credit card or debit card

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

- dit or debit card details VAT registration number.

If you pay by any of the above methods you may receive up to seven extra cale ndar days for the return and payment to reach us.

4. Post

If you use this method, make your cheque payable to 'HIM 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 include any other payments.

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 VAT Return and payment'

Selling your business?

fling all or part of your business as a goi 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 Notice 700/11 Cancelling your registration.

Where do I send my return?

Returns should be posted using the reply envelope provided. If you have mislaid this envelope, the address to send your return to is:

VAT Controller VAT Central Unit BX5 SAT

VAT193 Page 2

VAT193V05C120609.indd 2 13/8/09 14:05:30

Regulation 5(1)

Application For VAT Registration

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

Please write clearly in black lnk.

cn:s/28(11M2) Do not detach

 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 NAME of the UK TAX REPRESENTATIVE (see note 2)
2. Ellis ille 13/1/2 of ille 3/1/2/21 Taber 17/1/2 (30) 18/2 2/
▎▕▕▕▗▋▗▗▗▄▄▄▄▗▄▗▄▄▄▄ ▄ ▗ ▄ ▗ ▄ ▗ ▎▎▍▎▎ <mark>┆</mark> ┇╎╎╎┆╎╻┷ ╍┢╍ ┷╼┹═┹┈┆┇┆┈┹═╈╼┸╼┻┹┉╬═┾╴┸╵╵┸┤
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
<u> </u>
Phone No.
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
<u> </u>
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?
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 Lexceeded the threshold on
time in the calendar year commencing 1st January 1993 or any subsequent calendar year?

 Have you exercised the OPTION TO MAKE THE PLACE OF SUPPLY THE UK, although you have NOT exceeded the UK threshold? (see note 9)
Tick one box
NO Go to 10
YES and the option was exercised in on
Please enter the date of your first taxable supply in the UK
10. Do you intend to make distance sales of GOODS LIABLE TO EXCISE DUTY to the UK?
NO Go to 12
YES Please enter the estimated date of your first taxable supply in the UK.
11. (See note 11 - this is VERY IMPORTANT)
I am REQUIRED TO BE REGISTERED from
But I would LIKE TO BE REGISTERED from this earlier date
12. Do you intend to exercise the OPTION TO MAKE THE PLACE OF SUPPLY of your distance sales the UK?
NO TOTAL CONTRACTOR OF THE PROPERTY OF THE PRO
YES Please enter the estimated date of your first taxable supply in the UK
The date from which I wish to be registered is
13. Please enter the ESTIMATED VALUE OF DISTANCE SALES you expect to make to the UK in the next 12 months
Σ
14. Declaration
(Full name in BLOCK LETTERS)
• • • • • • • • • • • • • • • • • • • •
declare that all the entered details and information in any accompanying documents are correct and complete
Signature
Tick ane box
Proprietor Partner Director
Company Secretary Authorised Official Trustee (including tax representative)

Form No. 7

Document Generated: 2024-07-01

Status: Point in time view as at 01/01/2014.

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

Regulation 5(1)

Application For VAT Registration

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

Please write clearly in black ink.

coladaya (1921 Do not detach

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

VAT 1B

OD 8490/7/45(17/92)

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

Has the VALUE of your ACQUISITIONS from persons in other EC countries exceeded the registration limit at any time in the calendar year commencing 1st January 1993 or any subsequent calendar year?
Yes and I exceeded the threshold on
because the value of my acquisitions from 1st January amounted to 2 Go to 10
No because the value of my acquisitions from 1st January amounted to 2
If the answer is NO do you expect the value of ACQUISITIONS you will make in the next 30 days to exceed the registration limit?
Yes Go to 10 No Go to 11
10. If the answer to EITHER PART OF QUESTION 9 is YES, from what date MUST you be registered for VAT? (See note 10) - This is VERY IMPORTANT I am required to be registered from
But I would like to be registered from this earlier date Go to 12
11. Lam NOT HEQUIRED to be registered but I WISH to be registered from
12. Do you make taxable supplies in the UK?
YES Please enter the ESTIMATED VALUE OF TAXABLE SUPPLIES you have made in the last 12 months £
NO
Do you wish to request EXEMPTION from registration because all your acquisitions are ZERC-RATED?
Yes and my zero-rated acquisitions amount to £
No
14. Declaration
(Full Name in BLOCK LETTERS)
declare that all the entered details and information in any accompanying documents are correct and complete
Signature
Tick one box
Proprietor Partner Director
Company Secretary Authorised Official Trustee
CD \$48027V8(n169;

Form No. 7A

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

Value Added Tax

VAT Registration Notification

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

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

Nam	e		
1.	Partnerships partners (par	ors - please give your full name please give your trading name. If you do not have one, give the names of all the ships must also complete form VAT 2). unincorporated bodies - please give the name of the company, club, association etc.	
2.	Do you have	a trading name? Yes No	
	Please give t	ne trading name of the business.	
Busi	iness address		
3.	Please give t	ne address of your principal place of business.	
			$\overline{}$
	Postcode	Phone number	
		Fax number	
Tax	representativ		
4.	•	opointed a tax representative to deal with your VAT matters in the UK please give	
	Name		$\overline{\ \ }$
	Address		
		Phone number	
	Postcode	Fax number	

IB(March 2000)

Statu	ıs	
5.	What is the structure/legal status of the	business? (Please tick)
	Sole proprietor	Partnership
	Corporate body	(Please give your company incorporation details)
		Certificate number Date
	Unincorporated body	Please give details
Busi	ness activities	
6.	What does your business do or intend to	o do? Tell us about your current or intended business activities.
Ran!	(details	
7.	Please give your UK bank details or you	ur tax representative's bank details.
	Sort code	Account number
		or
	No bank account (please tick)	Girobank account number
Com	puter accounts	
8.	Is your accounting system computerised	d?
	Yes (Give details below)	No
	Computer type	
	Software	Version
Rele	vant supplies	
9.	Have you made any relevant supplies y	ret? (Please tick one box)
	Yes, I made my first relevan	it supply on
	No, but I expect to make my	first relevant supply on
VAT1	C	IB(March 2000)

10.	When did you first have reasonable grounds to believe that you were going to make relevant supplies?
	Date
11.	What value of relevant supplies do you expect to make in the next 12 months?
	£
12.	Do you make any other taxable supplies in the UK?
	Yes No
	If, "Yes", enter the estimated value of all taxable supplies, other than your relevant supplies, that you expect to make in the UK in the next 12 months.
Tran	sfer of assets
13.	Are you registering because VAT has been recovered by a predecessor in connection with the relevant supplies you have made, or intend to make?
	Yes No
	If "Yes", give the name(s) and address(es) of the person(s) who recovered VAT under either the Eighth or Thirteeneth Directive refund schemes.
Exen	nption
14.	Do you want exemption from registration because your relevant supplies are wholly zero-rated?
	Yes No
	If "Yes", give the expected value of your zero-rated supplies in the next 12 months.
	Zero-rated relevant supplies
Othe	er VAT registrations
15.	Are you involved in, or have you (or any other partners or directors in your business) been involved in any other businesses in the past 5 years?
	Yes No
	If "Yes", give the names and VAT registration numbers of these businesses. (Continue on a separate sheet, if necessary)
(
VAT1	C (B(March 2000)

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

Declaration				
	e information given on t	his form and con	tained in any acco	ompanying document is true and
Signature			Date	
Full name				
What is your position i	in the business? (Pleas	e tick)		
Proprietor	Part	ner	Director	
Company Secretary	Trus	stee	Other	
			If "Other",	, give details
Have you signedPartnership? Re	ered every question? I the form? member to complete For representative? Reme		Form VAT1TR	
What to do next				
	tion for VAT: Non-estab			stration Unit specified in VAT any problems completing the
	r you and give you a VA ve given all the necessa		mber within 15 wo	orking days of receiving your
For office use				
			D M	Y Stagger Status
Local office code and registration number				
Name			Trade classification	Taxable turnover
Trade name			1 1 1	
	Comp. Group			
Rept. Vol address	user Div Intg. Overse:	as 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				

Form No. 8

VAT1C

Refused - Initial/date

Form issued - Initial/date VAT9/ other

IB(March 2000)

Letter

Approval letter

VAT8

4. Daclaration	VV6	d (Full name of TAX REPRESENTATIVE in BLOCK LETTERS)	declare that all the entered details and information in any accompanying documents are correct and complete.	Signature of Principal	Proprietor Partner Director		Company Secretary Authorised Official Trustlee	Signature of Tax Representative Date	Tick one box Proprietor Proprietor Prector	Company Secretary Authorised Official Trustee			
Appointment of Tax Representative	You should read the notes in the registration booklet "Should I be registered for VAT? - Distance Setting I which will help you to answer these questions. Please write clearly in black link.	 Who is the business owned by? Please give the persons to I name and address of the principal place of business. 			Phone No.	Please give the VAT Registration number in EC country of origin	Please give the UK VAT Registration number (if any)	2. Enter the full name and address of the UK Tax Representative		Phone No. Phone No.	 Please give the date of appointment of Tax Representative and VAT registration number (if any) 	Date of appointment	VAT Registration number

Form No. 9

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

Regulation 191(1)

VAT 65A

ab Amerika	ls if	ns your test application? If not, please glue arance No.
	ш	
H M Customs and Excise	Γ.	HM Customs and Excise VAT Overseas Repayments 8th/13th Directive Custom House APPLICATION by a business person not established in the Community for
authority to which the		PO Box 34 REFUND OF
application		LONDONDERRY BT49 7AE VALUE ADDED TAX Northern Instant
is addressed	<u>_</u>	Northern Ireland before filling in)
	l	House number and street name
	1	Place, country and post code
	2	Nature of applicant a business
	3	Particulars of the Official Authority and teactualness Registration No. In the country in which the applicant is established or has his her domicile or normal place of realizance
	4	Periodi lo which the application refers Month Year Month Year
	6	Total arrount of refund requested (in Hyures)
	6	The applicant requests the refund of the amount shown in heading 5 in the manner described in heading 7
(*) Insert x in the		Method of sethement requested (*) Bank apopunk Postal account
appropriate box		Account number of financial body Account number of financial body
	7	Name and address of the financial body.
	l	
	H	
	B	No, of documents endosed
	l	The applicant hereby declares (a) that the goods or services specified overteat were used for the following business activities in the United Kingdom
	ļ	to send full formand it formand i tilled formande announcement announcement announcement announcement announcement
	9	(b) that in the United Kingdom during the period covered by this application, he/she engaged in
		in o supply of goods or services
(*) Insert x in the		(*) only the provision of services in respect of which tax is payable solely by the person to whom they are supplied
appropriale box		(*) only in the provision of certain exempted transport services ancillary thereto
		(c) that the particulars given in this application are true
		The applicant undertakes to pay back any monles wrongfully obtained
		At (Pisce) (Date) (Signature)
		NOTE: Box 10 everleaf MUST be completed
VAT 65A	o	D 007457482011\$4) Page 1.

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

Ee nuation 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
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			**-1		
			C/F		

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

- Refunds of tax incurred may only be claimed subject to the rules of the United Kingdom. Brief details of supplies on which tax cannot be rectained are given in HM Customs and Excise Notice 723. Tax incurred on the following supplies also will not be refunded.

 (a) supplies of goods which have been or are about to be exported; and supplies to travel agents which are for the direct benefit of travelors. Under this scheme the term "travel agent "includes rour appreciators or any person who purchases or re-supplies services to havellers."

Number	Nature of goods or services	Name, VAT Registration Nc. (if known) and address of supplier of goods or services	Date and number of invoice or import document	Amount of law refund applied for	FOR OFFICIAL USE ONLY
				TOTAL B/F	
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-					
					
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		••••••	·····		
		Pa	;e3 TOTAL	ŀ	

CD 00745/NB(01/84)

Form No. 10

Regulation 191(1)(b)



Certificate of Status of Business Person

The undersigned(Name and address of official authority)	•••••
certifies that(Name of business person)	
(Nature of scrivity)	
(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 registration number, the official authority shou state the reason for this.	1lq
VAT 68A DE 9298/MEDI 221	

Form No. 11A: VAT refunds for DIY housebuilders - Claim form for new houses

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

Regulation 201(a)



VAT refunds for DIY housebuilders Claim form for new houses

other claimant (s) No		Official use only Claim reference number
Answer all the questions in this part. If you leave any answer blank we may reject your claim 1 Your full name, including your title AM; AMs, AMs, etc. If a charity, name of charity for whom the building has been constructed 2 If more than one claimant, title and full name of other claimant(s) 2 If more than one claimant, title and full name of other claimant(s) 3 Your daytime contact phone numbers 4 Your address 4 Your address 10 Is your claim for the fit out and finish of a building shell of the religible to claim 11 Has the work been done on a completed dwelling purchased from a developer, builder or private vendor? No Yes If Yes, you are not eligible to claim 12 Has Planning Permission been granted for your new 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 prevent the separate disposal, or separate of the new building from any other pre-existing building No Yes 5 Your National Insurance number 6 Certified date of completion for the building If you do not have a completion certificate leave blank been granted by the local authority or by an approved inspect or registered with the local authority building control? No Yes If You or anyone connected with this claim have an interest or association with a VAT registered business,	aim form. The information you give at part B will show us wh	nether you are eligible to claim back the VAT. Refer to the notes
other claimant(s) No	Answer all the questions in this part. If you leave any answer blank we may reject your claim 1 Your full name, including your title Mr, Mrs, Miss, etc. If a charity, name of charity for whom the building has	Refer to the guidance notes 9 Is the property that you have built a new build? By new build we mean a building that has been constructed from scratch which does not incorporate any part of an existing building
purchased from a developer, builder or private vendor? No Yes		If you have answered No to questions 9 and 10 you
## Your address ## If Yes, you are not eligible to claim ## 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	Your daytime contact phone numbers	purchased from a developer, builder or private vendor?
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 No Yes 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 building fro	4 Your address	
So this the building you are claiming for? No Yes 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 building. No Yes 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 building. No Yes Do MM Yes Do MM YYYY Date you occupied the building Pop MM YYYY If you or anyone connected with this claim have an interest or association with a VAT registered business,	Postcode	
Permission) prevent the separate disposal, or separate of the new building from any other pre-existing building. No Yes Certified date of completion for the building. If you do not have a completion certificate leave blank. DD MM YYYY Date you occupied the building. If you or arryone connected with this claim have an interest or association with a WAT registered business,	Is this the building you are claiming for?	No Yes
6 Certified date of completion for the building If you do not have a completion certificate leave blank DD MM YYYY 7 Date you occupied the building DD MM YYYY 8 If you or anyone connected with this claim have an interest or association with a VAT registered business,		13 Do the terms of your Planning Permission (or similar permission) prevent the separate disposal, or separate use of the new building from any other pre-existing building?
been granted by the local authority or by an approved inspector registered with the local authority building control? Do MM YYYY If you or anyone connected with this claim have an interest or association with a VAT registered business,		No Yes
If No, give details about what you will be providing inst If you or anyone connected with this claim have an interest or association with a WAT registered business,	If you do not have a completion certificate leave blank	been granted by the local authority or by an approved inspector registered with the local authority building control?
interest or association with a VAT registered business,		If No. give details about what you will be providing instead
	interest or association with a VAT registered business,	

15 Have you got your approved plans from your Local Authority? No Yes 16 Are you intending to live in the property you are claiming for? No Yes If No, provide the address of the new build and explain why you have carried out the work	C Details of the property that has been constructed 18 Type of building For example, a house, bungalow, apartment/flat, etc. Is the building detached, semi-detached, terraced? Number of storeys
No Yes If No, provide the address of the new build and explain	
	Number of reception rooms Number of bedrooms Number of bathrooms/en-suites Number of kitchen/utility rooms If there are other rooms not described above, tell us how many there are and describe their purpose below
17 Are you claiming for any other building(s)? No Yes If Yes, give details about the other building(s) and explain why	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
Continue to complete the rest of this claim form only if you have answered questions 9 to 17, have checked the notes and are sure that you qualify for a VAT refund using this scheme.	

Document Generated: 2024-07-01

D Details of the goods supplied to you for which you will be claiming back VAT where the VAT amounts are shown separately on the invoice Remember, you can only claim for building materials and you must send in the original invoices. The invoices should be in your name. If they are not in your name, you must explain why. For further advice about how to complete this part, refer to the notes.						
Reference/ invoice number	Date of invoice	Description of invoice item	Supplier's name	VAT paid		

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

Document Generated: 2024-07-01

Details of the goods supplied to you for which you will be claiming back VAT at the standard rate 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/ invoice number	Date of invoice	Description of invoice item	Supplier's name	Total paid		
		Total paid				

Reference/ nvoice number	Date of invoice	Description of invoice item	Supplier's name	Total paid
- Auto Hamber			Balance brought forward	
			-	

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

						Codili	nant: ei	ner yo	ur rutt	i serili	e nere
21	F Sending in your claim Summary, checklist and declaration Summary To check what is needed here, refer		tes				invoice in why i				de out in your below
	Total amount of VAT claimed from p	part D									
	£ .										
	Total amount of VAT claimed from p	part E		24						o dis	cuss your clair
	£ .				with y	our ag	gent or a	ccount	anc?		
	Total amount of VAT to claim back f	rom parts	D+E		No .		Yes				
	£ .				ir ves.	give o	etaits of	your a	gent or	acco	untant here
22	Bank account details Give us details of the account into v prefer us to send your VAT refund Full name(s) of account holder(s)	which you	would								
				25	Declar	ration					
	Sort code										formation in ial penalty or
					prose			marge ;	you a ii	Harr.	iai penatty or
	Account number Must be at least 8 digits. Lead with Checklist	zeros if les	55		to r imp • all t	n only ne and orted the de	reclaimi I which I from a \	paid or (AT regi inform	n good: stered ation o	s I bo suppi n this	lier s form and any
-	Make sure you send all documents us deal with your claim quickly. If yo				• I ha	ve rea	d the at	tached			
	with the correct documents we may	10.5010.501					other d		been	or wil	II be made for
	Have you enclosed the following do	ocuments?			these	suppli	es and v	vhere th	ne purc	hase	of goods has
	ron ranning remission	No	Yes								iness, I have no VAT return.
	Or Outline Planning Permission and				Charit	w healt	dors				
		No	Yes	water 1	The b	uilding	being o				used solely for
	Note: both documents are needed				the pu		of the o	harity r	named	in qu	estion 1 of this
	And										
	Completion Certificate or				Signat	ture(s)					
		No	Yes								
	A full set of building plans	No .	Yes								
	Original invoices filed in the same										
		No	Yes								
					Date	DD M	M YYYY				

Form No. 11B: VAT refunds for DIY housebuilders - Claim form for conversions

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



VAT refunds for DIY housebuilders Claim form for conversions

A Personal details Answer all the questions in this answer blank we may reject you 1 Your full name, including your titl	part. If you leave any ur claim	er a question, phone the Helpline on 0845 010 9000 . B Are you eligible to claim? Refer to the guidance notes 9 Have you converted a non-residential building? By conversion we mean converting a non-residential
2 If more than one claimant, title at other claimant(s)		No Yes 10 Have you carried out works to a building that has previously been lived in?
3 Your daytime contact phone num	bbers	No Yes 11 Have you got evidence that the building has been em for 10 years or more before works started? No Yes 16 No, you are not eligible to claim
4 Your address Postcode		12 Are you 'fitting out or finishing' a converted non-residential building? No Yes 13 Has work been done on a completed dwelling purchar from a developer, builder or private vendor?
Is this the building you are claiming	ng for?	No Yes If Yes, you are not eligible to claim
Your National Insurance number Certified date of completion for the National Nationa		14 Has Planning Permission been granted for your conversion/renovation/alteration works? To obtain a VAT refund you must provide evidence the the works are lawful and send to us a copy of the Planning Permission No Yes If No. explain the reason why below
7 Date you occupied the building 8 If you or anyone connected with interest or association with a WAT enter the WAT registration number	DD MM YYYY this claim have an registered business,	

15 Do the terms of your Planning Permission (or similar permission) prevent the separate disposal, or separate use, of the converted property from any other	C Details of the property that has been converted
pre-existing building?	20 What was the building before you started your works?
Has a Building Regulation Completion Certificate been granted by the local authority or an approved inspector registered with the local authority building control? No Yes If No, refer to notes and give details about what you	Type of building For example, barn conversion, house, apartment/flat, et Is the building detached, semi-detached, terraced?
will be providing instead	Number of storeys Number of reception rooms
	Number of bedrooms Number of bathrooms/en-suites
	Number of kitchen/utility rooms
17 Have you got your approved plans from your Local Authority? No Yes	If there are other rooms not described above, tell us ho many there are and describe their purpose below
Are you intending to live in the property you are claiming for? No Yes If No, provide the address of the conversion and explain why you have carried out the works	
	21 How many garages do you have (or intend to have)? Number of integral Number of detached
No Yes If Yes, give details about the other building(s) and	22 Will you be occupying it/them with the property you are converting? No Yes
explain why	If No, explain what you will be doing with them
Continue to complete the rest of this claim form only if you have answered questions 9 to 19, have checked the notes	

Details of the goods and services for which you will be claiming back VAT where the VAT amounts are shown separately on the invoice Remember, you must send in the original invoices. The invoices should be in your name. If they are not in your name, you must explain why. For further advice about how to complete this part, refer to the notes.						
Reference/ invoice number	Date of invoice	Description of invoice	item	Supplier's name	VAT paid	
				D Total		

where the	VAT amounts are sh	ces supplied to you for which y nown separately on the invoice	Continued	
Reference/ invoice number	Date of invoice	Description of invoice item	Supplier's name	VAT paid
			Balance brought forward	

standard ra Remember, y If they are no	te where VAT amore ou must send in the or t in your name, you mu	unts are not shown separately or iginal invoices. The invoices should be i	te this part, refer to the notes.					
Reference/ invoice number	Date of invoice	Description of invoice item	Supplier's name	Total paid				
		Total paid						
		protein	calculated see notes					

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Reference/	Date of invoice	ces supplied to you for which y unts are not shown separately Description of invoice item	Supplier's name	Total paid
invoice number			Balance brought forward	
			batance brought forward	

F Details of the goods and services for which you will be claiming back VAT at the reduced rate where VAT amounts are not shown separately on the invoice Remember, you must send in the original invoices. The invoices should be in your name. If they are not in your name, you must explain why. For further advice about how to complete this part, refer to the notes.							
Reference/ invoice number	Date of invoice	Description of invoice item	Supplier's name	Total paid			
		Total paid	calculated see notes				

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

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

			Claimant: enter your full name here
	G Sending in your claim Summary, checklist and declaration		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, refer to the notes		
	Total amount of VAT claimed from part D		
	£		
	Total amount of VAT claimed from part E		
	£		
	Total amount of VAT claimed from part F	26	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 + F		No Yes
	£		If Yes, give details of your agent or accountant here
24	Bank account details Give us details of the account into which you would		
	prefer us to send your VAT refund		
	Full name(s) of account holder(s)		
	Sort code	27	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 Must be at least 8 digits. Lead with zeros if less		I declare that:
			I am only reclaiming VAT which was correctly charge to me and which I paid on goods/services I bought o
	G-1E-		imported from a VAT registered supplier
25	Checklist Make sure you send all documents as requested to help us		 all the details and information on this form and any accompanying documents are correct
	deal with your claim quickly. If you do not provide us with the correct documents we may reject your claim.		I have read the attached guidance notes.
	Have you enclosed the following documents?		VAT registered persons
	Evidence that the building has		I confirm no other claim has been or will be made for these supplies and where the purchase of goods has
	been empty for 10 years or more		been invoiced to my VAT registered business, I have no
	before you started your works No Yes		and will not claim this VAT through my VAT return.
	Full Planning Permission No Yes		Signature(s)
	Or		arginical E(a)
	Outline Planning Permission and		
	Approval of Reserved Matters No Yes		
	Note: both documents are needed And		
	Ariu		
	Completion Certificate or		
	Completion Certificate or other acceptable evidence No Yes		Date DD MM YYYY
			Date DD MM YYYY
	other acceptable evidence No Yes		Date DD MM YYYY

Form No. 12: Value Added Tax EC Sales List

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

Regulation 21, 22, 23



Value Added Tax EC Sales List

If blank, ple	ase enter your name and address here	Please enter the followi to use the information y VAT Registration Number	ou give on the rest of this form.
		VAI Registration Number	:
		Provide to be of the set of the set	ifier Period reference MMYY
		Branch/subsidiary ident	itter Period reference www.f.f
		To avoid a penalty, pleas within 14 days of the po	se make sure this form reaches HMRC eriod end date.
er the dates	Period for goods from	to	
MM YYYY			
	Period for services from	to	
online select	Sales List online, you will get an extra sever <i>VAT Online.</i> please enter your details at the top of this p	-	
y in black ink	and leave blank any boxes that don't apply	y to you. The notes on page 2	will help you complete the rest of t
	nore than eight transactions to record, plea go to www.hmrc.gov.uk or phone our Help		on sheet. See page 2 for details.
Country C	go to www.hmrc.gov.uk or phone our Help ustomer VAT	oline on 0845 010 9000 (Mon Total value of	on sheet. See page 2 for details. day to Friday, 8am to 8pm). supplies
country C	go to www.hmrc.gov.uk or phone our Help	oline on 0845 010 9000 (Mon	on sheet. See page 2 for details. day to Friday, 8am to 8pm). supplies
Country C	go to www.hmrc.gov.uk or phone our Help ustomer VAT	oline on 0845 010 9000 (Mon Total value of in pounds ster	on sheet. See page 2 for details. day to Friday, 8am to 8pm). supplies filing Indica
Country C	go to www.hmrc.gov.uk or phone our Help ustomer VAT	Diine on 0845 010 9000 (Mon Total value of in pounds ster	on sheet. See page 2 for details. iday to Friday, 8am to 8pm). supplies riting Indica
Country C	go to www.hmrc.gov.uk or phone our Help ustomer VAT	oline on 0845 010 9000 (Mon Total value of in pounds ster £	on sheet. See page 2 for details. Iday to Friday, 8am to 8pm). supplies Iting Indica • 00
country C	go to www.hmrc.gov.uk or phone our Help ustomer VAT	Diine on 0845 010 9000 (Mon Total value of in pounds ster £ £	on sheet. See page 2 for details. day to Friday, 8am to 8pm). supplies rling Indica • 00 • 00
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country C	go to www.hmrc.gov.uk or phone our Help ustomer VAT	Total value of in pounds ster £ £ £ £ £ £	on sheet. See page 2 for details. Iday to Friday, 8am to 8pm). supplies riting Indica • 00 • 00 • 00 • 00 • 00
Country C	go to www.hmrc.gov.uk or phone our Help ustomer VAT	Total value of in pounds ster £ £ £ £ £ £ £ £ £ £ £ £ £	on sheet. See page 2 for details. day to Friday, 8am to 8pm). supplies riling Indica - 00 - 00 - 00 - 00 - 00 - 00 - 00 - 00 - 00 - 00
Country Code R	go to www.hmrc.gov.uk or phone our Help ustomer VAT	Total value of in pounds ster £ £ £ £ £ £ £ £ £ £ £ £ £	on sheef. See page 2 for details. Iday to Friday, 8am to 8pm). supplies riting Indication of the control of th
Country Code R	go to www.hmrc.gov.uk or phone our Help ustomer VAT egistration Number 1 You, or someone on your behalf, must sig	Total value of in pounds ster £ £ £ £ £ £ £ £ £ £ £ £ £	on sheef. See page 2 for details. Iday to Friday, 8am to 8pm). supplies riting Indication of the control of th

VAT101MAN PAGE 1 HMRC 10/09

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

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	NI.
Belgium	BE	Greece	EL	Poland	PL
Bulgaria	BG	Hungary	HU	Portugal	PT
Cyprus	CY	Ireland	IE	Romania	RC
Czech Republic	CZ	Italy	IT	Slovak Republic	SK
Denmark	DK	Latvia	LV	Slovenia	SI
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 VAT101B 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, VATIO1A or VATIO1B). 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

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

Regulation 22(6), 23



Ref	[·	_

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

N N Cotoms and Crafts	
For the purchaser to complete	For the Supplier to complete
	Full Name and Address
Surname (Mr/Mrs/Miss)	
Forename(s)	
Full Address in the UK	
	. Telephone
	Vat Registration No. GB
Telephone	
Permanent/Temporary (Delete as applicable)	
Full address in Member State of Destination	Motorised Ship Aircraft (Tick as applicable)
	Make
	Model
Talephone	Colour
Permanent/Temporary (Delete as applicable)	Registration No.
Are you: a UK Resident? an overseas visitor?	Engine No.
	Chassis/Huti/Altframe No.
(Tick one box)	Invoice No. and date
Are you a serving member YES/NO	Date of Supply
of HM Forces?	Purchase Price
Member State of destination of the New Means of Transport in which VAT will be paid	VAT not paid at line of supply
-	
I Declare that: I have read notice 728 and the notes overleaf;	Declare That:
Intend to remove the New Means of Transport described above from the UK to the Member State of destination within 2 months of the date of supply:	the New Means of Transport described above complies with the definition given in notice 725 about VAT and the Single Market
I intend to notify the fiscal authority in that Member State and pay any tax due;	the information given above is correct
 I understand that if I fail to remove the New Means of Transport described above within 2 months of the date of supply it will become liable to forfeiture and UK taxes will become due; 	Signature Date
• The information I have given above is correct.	(Delete as applicable)
Signature	
Date	[
VAT 411 (Custome Copy)	. 190E.

Regulation 204(c)



Value Added Tax Flat Rate Scheme for Agriculture Application for Certification

and	End se
1.	Notes to help you complete this form are on the reverse. Please read them carefully Please enter your FULL NAME in BLOCK LETTERS. (See note 1)
2.	Please enter the ADDRESS of your BUSINESS. (See note 2)
	Postcade Tel No.
۹	Please describe your BUSINESS INCLUDING NON-FARMING ACTIVITIES. (See note 3)
٥.	
4,	Please enter the ESTIMATED VALUE of AGRICULTURAL SUPPLIES
	you expect to make in the next 12 months. (see note 4)
5.	Please enter the ESTIMATED VALUE of SUPPLIES OF OTHER GOODS and
	SERVICES which you expect to make in the nex; 12 months. (See note 5)
6.	Please enter the DATE from which you wish your CERTIFICATE
	TO BE EFFECTIVE. (See note 6)
7.	Please enter your VAT REGISTRATION NUMBER. Write "NONE"
	if you are not registered for VAT. (See note 7)
8.	You must complete the following declaration :
	jenter your hat remein BLOCK LETTERS)
	declare that the information entered on this form is true and complete. I apply for cancellation of the VAT registration shown at box 7 above.
	SignatureDate
	Tick one box Proprietor Director Trustee Partner Company Author/sed
	Secretary Official
	For Official Use
All'd	LVO TC Abbreviated name
Ref	
VA1	Г98 (родовичи) (жих); — Равоц - Упроможно (жих)

VAT 65

Status: Point in time view as at 01/01/2014.

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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and Excee	ı	I					by a l		TIÓN person Commun	tu tor
Competent authority to which the	•						F Vali	REFUND UE ADO	OF ED TAX	
application is addressed	<u>!</u>					(Prease		d the ext efore fillin	olanatory ng in)	notes
	<u> </u>	Forenames and surname or hame of 9mm of applicant.								
	1	House rumber and steet hame								'
	Ϊ΄	Place, country and cost code:		<u>ب.بار.</u>		4-4-4	ال المال	<u></u> .	ــــــــــــــــــــــــــــــــــــــ	
	Ļ	Nature of applicant's business	سبس	L. L.		به جانگ	لـ الحــــــــــــــــــــــــــــــــــ			
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	а	Pantoulists of the Cillius' Authority and tax bus rises Registration No. normal place of residence	ri ine couni	ry: II1 w	men the straiks	ALT IN SHARACH	ististi	ar has regi	ves- ukuransi d	: cr
	4	Period to which the application refers				1 7	F Month	Yea-	Mem To	Year
	5	Total amount of refixed requested (in liguree)			₹	1 l i				
	6	The applicant requests the refund of the amount shown in heading 6 i	n the mann	er desa	inbers in head n	1g 7				
in the	Ì	Method of settlement requested (*)	Bank account]	Postal account		 		
appropriate box	İ	Account number		Lode	number of time	ncial body			::	<u>-</u>
	!	Account in the name of								
	7		1	,	1 .1. 1. 1	U 1 4.	'	•=====================================		
	İ	Name and address of the financial body	_ ,			_# J	1~	<u></u>		
							ш			<u></u> : -
	В	No. of documents encksed livoides livoides livoides			emor!	t ione menunda	,			
		The applicant hereby declares				. 003311131 0.				
		(a) that the goods or services specified overleaf were u	e ed for the	e tollo	wing busites	se activitie	១៣ ២	ne United	Kingdom	
	١.	(a) that in the United Kingdom outing the period covere	d bu talo s	rollo	atton ne/abo	onar and				
	9	(~)		44,411	anun, leiane	Eudedan				!
		(ii) the supply of goods or services								j
(°) latert x		$\begin{pmatrix} \gamma & \gamma \\ \gamma & 0 \end{pmatrix}$ only the provision all services in respect (ol which ta	ax s ;	Sayable sulely	y by the p	erson	lo whian	they are a	supplied
in the sopropriate										1
bax		[7] only in the provision of certain exempted	g passiou	servi	bes andirary	thereto				
		(c) that the particulars given in this application are true								
		The asplicant undertakes to pay back any immies wrongful	ly optained	ŧ						
		A:								'
		(Place) (Date) NOTE: Dox 10 overleaf MUST he completed				(Signa	iicić)			
		Page 1.							/	

POD (May 1995)

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

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

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VAT 55 1R (06/95)

Page 2.

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

- 9) Refunds of tax incurred may only be claimed aubject to the rules of each state. Brief data to of supplies in each mainter state on which tax cannot be reclaimed are given in HM Customs and Excise Notice 723. Tax incurred on the following supplies without be refunded by any member state:
 - (a) supplies of goods which have been or are about to be exported; and
 - (b) supplies to travel agents which are for the direct benefit of travellers. Under this scheme the term "travel agent" includes tour operators or any person who purchases or re-supplies services to travellers.

Number	Nature of geods or services	Name, VAT Registration No. (if known) and address of supplier of goods or services	Date and number of involce or import document	Amount of tax refus¢ applied for	FOR OFFICIA USE ONLY
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			TOTAL		

VAT 66 (0595) Page 3.

Regulation 178(1)(b)(i)



Certificate of Status of Taxable Person

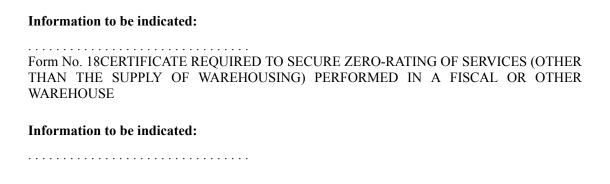
he undersigned			
(Name of local VAT office)			
ame of taxable person			
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ature of activity			
taxable person for the	e purposes of Value Added Tax, whose Registration number is		
te			
Office stamp			
	Signature		
	(Name and grade)		
AT 66 CD 1017/NB/07/	h) F50371		

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

Document Generated: 2024-07-01

Status: Point in time view as at 01/01/2014.

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



[F2SCHEDULE 1A

Regulation 145F

Textual Amendments

F2 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.]

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

SCHEDULE 2

Regulation 3(1)

REVOCATIONS

Commencement Information

I1 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	
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	

Statutory instrument number	Title of Regulations
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
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

Statutory instrument number	Title of Regulations
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
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

Statutory instrument number	Title of Regulations
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 01/01/2014.

Changes to legislation:

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