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)

HM Revenue & Customs	Value Added Tax (VAT) Application for registration
fou can apply online to to www.hmcgovuik and follow the links for the it online. How to fill in this form Please write dearly in black link and use capital letters. If you need more space for any answers, continue on a separate sheet.  About the business	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 werk through the form. You can download any forms you need from www.herec.gov.ul or phone the National Advice Service.
Status of the business  Sole proprietors please enter your full name - first name(i) followed by sumame  Partnerships: please enter your trading name. Or, if you do not have one, enter the full name of all the partners.  Partnerships roust also complete form IATP and enclose if with this form.  If you need more space, use a separate sheet of paper.  Partnerships now go to Question 5.  Comporate or unincorporated bodies: please enter the name of the company, talk 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 nominated corporate body of a WT group? Read the glessary in the Notes for a clefinition of WT group?  Yes No W No, complete and enclose forms WFSD and WTST.  5 Business address, that is, the principal place where most of the day to day nurning of the business is carried out.
a If the business has a trading name, enter it have	Proteode Contact telephone number Business fax number
If the business is a corporate body negistered in the UK, enter the following details from the Certificate of incorporation Certificate number    Date of incorporation   D D MM W W W W W   W   W   W   W   W   W	Business mobile telephone number  Business email actives  Business website activess  WWW.

bout the business continued	About the business continued
Business activities     Read the note for Question 6.     If the business activities are land or property-eliketed, you may need to complete and enclose form WAT1614.     Main activities	UK bank or building society account flead the vote for Question 8.     Name of bank or building society  Account name
Other activities	Sort code Account number
	About your VAT registration
If you need more space, one a separate aftest of paper.  7 Are you for any of the partners or directors in this business currently knowled, or in the last two years have been involved, in any other business in the UK or falso of Men (VM registered or not) either as a sole proprietor partner or director?  Read after note for Question 7.  Yes No.  If Nes, complete the boxes before.  Business 1: NRT number (if applicable)  Tick if still tracing	Taking over a going concern  • Are you registering for Will because you have  • taken over (or are about to take over) a business (or port of a business) as a going concern.  • All the previous are about to thange) the legal status of a Will registered business?  Important: read the rone for Question 8 before you anserer.  • No William of the transfer or change took place or is intended to take place.  • D D Mil M Y Y Y Y  This will be your effective date of registration.  *What is the previous owner's name?
Business 2: NAT number (if applicable)  Tick if still trading  If you need to show datable of more than two businesses, use a separate sheet of paper.	11 Enter the previous owner's WIT number (if applicable)  12 Do you want to keep the previous owner's WIT number? Angortain; read the note for disestion 12 before you enseer.  Yes No No Note that the previous owner will need to complete form WITER and exclose it with this form.  Now go to disestion 18 - Sporce Quastion 13 to 17.

About your VAT registration continued	
Voluntary registration  13 Are you applying for voluntary registration because	Exemption from registration  16 Do you want to apply for exemption from registration?
your turnover is below the registration threshold? Important: read the mole for Question 13 before you arriver.  Yes No	Read the note for Question 16.  You can apply for exemption from registration if most of your supplies are zero-rated.  Yes No
What date do you wish to be registered from?	17 Application for earlier registration
Go so Question 18 - ignore Questions 14 to 17.  Compulsory registration Apportant read the rotes for Questions 14 to 15 defore	Propercount for carrier registration Enter the month and year you went to be registered from.  D D M M Y Y Y Y  So to Cuestion 18.
you arease.  14 Are you registering because your tasable turnover have gone own the registration threshold in any past period of 12 months or less?  Ves. Mo	VAT repayment  19 Do you expect the WT on your purchases to regularly exceed the VAT on your taxable supplies?  Read the note for Question Till  Vis. No No
	If you need more space, use a separate sheet of paper.

Your turnover	Applicant details continued
Enter your estimate of your taxable supplies in the next 12 months	Home address
E .00	
to Do you expect to make any exampt supplies?  Look at the list of IAIT terms in the Mozer If you need more information about exampt supplies.	Profitoide
Ves No	If you have lived at this address for fewer than
Do you expect to buy goods from other EU member states in the next 12 months? Read the note for Question 21.	three years, enter details of your previous address.  Previous horne address (if applicable)
Yes No	
N Yes, enter the total estimated volve	
E	Postonde
Do you expect to sell goods to other EU member states in the next 12 months?	Home telephone number
Ves No	Date of birth
If Yes, enter the total astimuted wive.	DD MM YYYY
E 00	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  the sole owner of the business, or	Insurance number enter your tax identification number in your country of origin and the name of that country.
a partner, or	
<ul> <li>a director or the company secretary or an authorised signatory of a corporate body, or</li> </ul>	
<ul> <li>an officer or official applying on behalf of an unincorprated body, for example, secretary, trustee, or</li> </ul>	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 you must be shown at Question 22.	Please use the Checklot on page 6 of the Notes to make sure you send enerything we have asked for. Signature
2 Applicant details	
First name(t) followed by sumame	93
	Data
	D D M M Y Y Y
	Capacity in which you signed this application (for example, proprietor trustee, company secretary)

Form No. 2

VAT 2

Status: Point in time view as at 12/02/2019.

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 detail 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			10	ome of the	vious owaet)
			etu <del>rn</del> e	•	T 1, and apply
	··· ]		ı	1	ļ !
If the app	lication Is	granted "	[/we a	grees	
					ns and Excise ered by the
<ul> <li>to send</li> <li>prevácus o</li> </ul>	•	tumbs dive	from	bert not son	(le by the
on supplie Vas transi	es made by	the previously as	ious c	wner befor	ny VAT due re the business and assers
					's name for a as made by
previous o	wner befo	ee the re	aftocar		icise to the registration at money.
ignature(s	s) .				
Proprietor,	partners, di	reptor, con	ulenu).	secretary)	

# Part 2 To be completed by the previous owner

date -	19
to	
	(hame of new owner)
be registered or *1/wa veluntary registration	we are no longer liable or eligible to e withdraw *my/our request for the line agree to the VAT registration lite being allocated to the new owner.
If the application is g	rament *1/we declare (hat:
	I be entitled to naclaim any Input lax we reclaimed if the registration number red
	by Customs and Excise to the new right *D we have to that money
<ul> <li>*I/we have retained</li> </ul>	distocks and assets valued at
<b>\$</b>	. including VA1:
l/we can be contacted of transfer:	at the following address after the date
	<u></u>
Signature(s)	
	irector, company secretary, executory

Form No. 4: VAT RETURN

# Regulation 25(1)

			Registration Numb	er	Period	7
Г		7	If your completed payable are not r you will be in def a financial penalt	eceived by the d ault and may be	ue date	
			Due Date:			
L			For official use D O R only			
	on the back before you fill in this f					
clearly in black ink, and	d write 'none' where necessary. D nter more than one amount in any b  VAT due in this period on sale	on't put a dash or leave ox. If there is a minus a es and other outputs	a box blank. If there ar mount in boxes 1 to 4, 4	e no pence write 1	00° in the	_
clearly in black ink, and pence column. <b>Do not</b> e	d write 'none' where necessary. D nter more than one amount in any b  VAT due in this period on sale  EC Member States	ion't put a dash or leave ox. If there is a minus a se and other outputs uisitions from other	a box blank. If there ar mount in boxes 1 to 4, 6 1	e no pence write 1	00° in the in brackets.	_
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clearly in black ink, and pence column. <b>Do not</b> e	d write 'none' where necessary. D nter more than one amount in any b  VAT due in this period on sale  VAT due in this period on acq  EC Member States  Total VAT due (the sum of bo  VAT reclaimed in this period o	con't put a dash or leave ox. If there is a minus a se and other outputs uisitions from other oxes 1 and 2) in purchases and other is EC)	a box blank. If there ar mount in boxes 1 to 4, 6 1 2	e no pence write 1	00° in the in brackets.	
clearly in black ink, and pence column. <b>Do not</b> e	d write 'none' where necessary. D nter more than one amount in any b  VAT due in this period on sale  VAT due in this period on acq  EC Member States  Total VAT due (the sum of bo  VAT reclaimed in this period o (including acquisitions from the	con't put a dash or leave ox. If there is a minus a es and other outputs uisitions from other oxes 1 and 2) in purchases and other is EC) or rectained by you a and 4)	a box blank. If there are mount in boxes 1 to 4, 6  1  2  3 inputs 4  5	e no pence write 1	00° in the in brackets.	-
clearly in black ink, and pence column. <b>Do not</b> e	d write 'none' where necessary. D nter more than one amount in any b  VAT due in this period on sale  VAT due in this period on acq EC Member States  Total VAT due (the sum of bo  VAT reclaimed in this period o (including acquisitions from th  Net WAT to be paid to HMRC o (Difference between boxes a	con't put a dash or leave ox. If there is a minus at es and other outputs uisitions from other oxes 1 and 2) in purchases and other in ECI or reclaimed by you all other inputs excluding figure	a box blank. If there are mount in boxes 1 to 4, and 1	e no pence write 1	00° in the in brackets.	
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clearly in black ink, and pence column. <b>Do not</b> e	d write 'none' where necessary. D nter more than one amount in any b  VAT due in this period on sale  VAT due in this period on acq EC Member States  Total VAT due (the sum of bo  VAT reclaimed in this period o (including acquisitions from the Dist WAT to be paid to HMRC (Difference between boxes)  Total value of sales and all of any VAT. Include your box 8  Total value of purchases and any WAT. Include your box 9  Total value of all supplies of y	con't put a dash or leave ox. If there is a minus a se and other outputs uisitions from other oxes 1 and 2) on purchases and other ie EC) or rectained by you a and 4) her outputs excluding figure all other inputs excluding figure cods and related costs. C Member States or goods and related costs.	a box blank. If there are mount in boxes 1 to 4, 6  1  2  3 inputs 4  5  6  9 7	e no pence write 1	00' in the in brackets.  p  00  00  00  00	

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

# Regulations 23, 25(4)

		Registration Number	Period 999	9
Г		payable are not rec	eturn and all the VAT eived by the due date it and may be liable to	
L		For official use D O R only		
clearly in black ink, an	on the back before you fill in this form or if you use: ad write 'none' where necessary. Don't put a dash or le	eave a box blank. If there are n	o pence write '00' in the	
clearly in black ink, an	d write 'none' where necessary. Don't put a dash or leaner more than one amount in any box. If there is a mini  VAT due in this period on sales and other outputs  VAT due in this period on acquisitions from other  EC Member States	eave a box blank. If there are n us amount in boxes 1 to 4, end  1 1	o pence write '00' in the	B
clearly in black ink, an pence column. <b>Do not</b> e	d write 'none' where necessary. Don't put a dash or leaner more than one amount in any box. If there is a mini  VAT due in this period on sales and other outputs  VAT due in this period on acquisitions from other	eave a box blank. If there are no us amount in boxes 1 to 4, end is 1 to 4, end is 1 to 4, end is 2 there inputs 4	o pence write '00' in the	
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Status: Point in time view as at 12/02/2019.

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 nter 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

Form No. 6

Regulation 5(1)

# Application For VAT Registration

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

Please write clearly in black lnk.

cn:s/s/spin/s/s

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

<ol> <li>Enter the NAME of the PERSON MAKING DISTANCE SALES to the UK. Write in BLOCK LETTERS and leave a space between words</li> </ol>
2. Enter the NAME of the UK TAX REPRESENTATIVE (see note 2)
Z. Elites life MANIE Of the Of TAX REL RESERVATIVE (300 Hote 2)
3. Please give the ADDRESS of the TAX REPRESENTATIVE or the ADDRESS of the PERSON NAMED at box 1 if a tax representative has not been appointed
Phone No.
Postcode
4. Describe your main BUSINESS ACTIVITY IN FULL please (See note 4)
5. Who is the BUSINESS OWNED by ? (See Note 5 and tick ONE BOX only)  Sole Proprietor  or Partnership  Please ensure you AŁSO 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
7. Do you use a COMPUTER FOR ACCOUNTING? (See Note 7 and tick one box only)  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
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?

<ol> <li>Have you exercised the OPTION TO MAKE THE PLACE OF SUPPLY THE UK, although you have NQT exceeded the UK threshold? (see note 9)</li> </ol>
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)
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 TO
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
• • • • • • • • • • • • • • • • • • • •
declare that all the entered details and information in any accompanying documents are correct and complete
declare that all the entered details and information in any accompanying documents are correct and complete
declare that all the entered details and information in any accompanying documents are correct and complete  Signature
Signature
Signature

Form No. 7

Document Generated: 2024-07-01

Status: Point in time view as at 12/02/2019.

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 1
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)
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.
Sale Proprietor
Sale Proprietor  or Partnership  Please ensure you ALSO complete form VAT 2.
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
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  Please give details
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  Please give details
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  Or Other  Please give details  6. Enter EITHER your BANK SORT CODE and ACCOUNT NUMBER or your GIROBANK ACCOUNT NUMBER

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

<ol><li>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?</li></ol>
Yes and I exceeded the threshold on I I I
because the value of my acquisitions from 1st January amounted to $\ \Sigma$
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
Lam 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
YES Please enter the ESTIMATED VALUE OF TAXABLE SUPPLIES  you have made in the last 12 months £
you have made in the last 12 months £
you have made in the last 12 months £
you have made in the last 12 months £  NO  Do you wish to request EXEMPTION from registration because all your acquisitions are ZERO-RATED?
you have made in the last 12 months £  NO  Do you wish to request EXEMPTION from registration because all your acquisitions are ZERO-RATED?  Yes and my zero-rated acquisitions amount to £
you have made in the last 12 months £  NO  13 De you wish to request EXEMPTION from registration because all your acquisitions are ZERO-RATED?  Yes and my zero-rated acquisitions amount to £  No
you have made in the last 12 months   NO  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
you have made in the last 12 months £  NO  13 Do you wish to request EXEMPTION from registration because all your acquisitions are ZERO-RATED?  Yes and my zero-rated acquisitions amount to £  No  14. Declaration  [Full Name in BLOCK LETTERS]
you have made in the last 12 months £  NO  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
you have made in the last 12 months    NO
you have made in the last 12 months £  NO  13 De you wish to request EXEMPTION from registration because all your acquisitions are ZERO-RATED?  Yes and my zero-rated acquisitions amount to £  No  14. Declaration  I (Full Name in BLOCK LETTERS)  declare that all the entered details and information in any accompanying documents are correct and complete  Signature  Tick one box

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 (partners)	rtnerships must also com	ng name. If you do not have on the form VAT 2).	one, give the names of all company, club, association etc.
2.	Do you have	a trading name?	Yes	No
	Please give	the trading name of the b	ousiness.	
Busi	ness addres	s		
3.		the address of your princ	cipal place of business.	
	Postcode		Phone number	
			Fax number	
Tax	representativ	re		
4.	If you have a		tative to deal with your VAT m	natters in the UK please give
	Name			
	Address			
			Phone number	
	Postcode		Fax number	

IB(March 2000)

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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?
	3
12.	Do you make any other taxable supplies in the UK?
12.	Complete taxable supplies in the ox?
	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.
Exer	mption
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)
ſ	
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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	
	contained in any accompanying document is true and
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 answered every question?</li> <li>Have you signed the form?</li> <li>Partnership? Remember to complete Form VAT 2</li> <li>Appointing a tax representative? Remember to complete Form VAT 2</li> </ul>	olete Form VAT1TR
What to do next  When you have completed and signed the form, please se Notice 700/4 Registration for VAT: Non-established taxable form please contact the Registration Unit.  Usually we will register you and give you a VAT registration form, provided you have given all the necessary information.	e persons. If you have any problems completing the number within 15 working days of receiving your
For office use	
Local office code	D M Y Stagger Status
and registration number	
Name	Trade classification Taxable turnover
name	
Oversize name Comp. Group Rept. Vol address user Div Intg. Overseas Intg. EC	Value 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

Form issued - Initial/date

VAT9/ other

IB(March 2000)

Letter

Approval letter

VAT8

Regulation 10 declare that all the entered details and information in any accompanying documents 83 Date ..... Trustee Trustee Director (Full name of TAX REPRESENTATIVE in BLOCK LETTERS) (Full name of PRINCIPAL in BLOCK LETTERS) Authorised Official Authorised Official Partner Partner are correct and complete Company Secretary Signature of Principal Company Secretary Signature of Tax Representative ... Tick one box 4. Declaration Tick one bax Proprietor Proprietor You should read the notes in the registration booklet "Should I be registered for VAT? - Distance Selfing I which will help you to answer these questions. Who is the business owned by? Please give the persons full name and address of the principal place of business. Please give the date of appointment of Tax Representative and VAT registration number (if any). Appointment of Tax Representative Please give the VAT Registration number in EC country of origin 2. Enter the full name and address of the UK Tax Representative Postcode Please give the UK VAT Registration number (if arry) Please write clearly in black ink. VAT Registration number Date of appointment Phone No. Phone No.

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	is if	ns your test application? If not, please glue arance No.
	ш	<del></del>
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	
	١ <u>.</u>	
	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

Es nuetion sheet, headed with your business registration number, endorsed "Box 10" and attecht it timity 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 appraished any person who purchases or re-supplies services to travellers."

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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		Pa	;e3 <b>TOTAL</b>	ŀ	

CD 00745/NB(01/84)

Form No. 10

Regulation 191(1)(b)



# Certificate of Status of Business Person

The undersigned(Na	ame 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 state the reason for this.	a registration number, the official authority should
VAT 68A   DE 9298NS/02/92/	E SCOOL

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

	in had the IMT on home of the IMT on the IMT	Official use only Claim reference number
im		to construct your new house, answer the questions on this ther you are eligible to claim back the VAT. Refer to the notes er a question, phone the Helpline on <b>0845 010 9000</b> .
1	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 Mr, Mrs, Miss, etc. If a charity, name of charity for whom the building has been constructed	B Are you eligible to claim? Refer to the guidance notes  9 Is the property that you have built a new build? By new build we mean a building that has been constructed from scratch which does not incorporate any part of an existing building  No Yes
2	If more than one claimant, title and full name of other claimant(s)	No Yes If you have answered No to questions 9 and 10 you will not be eligible to claim
3	Your daytime contact phone numbers	Has the work been done on a completed dwelling purchased from a developer, builder or private vendor?  No Yes
4	Your address  Postcode	If Yes, you are not eligible to claim  12 Has Planning Permission been granted for your new builto  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
5	Is this the building you are claiming for?  No Yes Your National Insurance number	Do the terms of your Planning Permission (or similar permission) prevent the separate disposal, or separate us of the new building from any other pre-existing building:
6	Certified date of completion for the building If you do not have 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?
7	Date you occupied the building  DD MM YYYY	No Yes  If No, give details about what you will be providing instea
8	If you or anyone connected with this claim have an interest or association with a VAT registered business, enter the VAT registration number(s) below:	

Claimant: enter your full name here	
15 Have you got your approved plans from your Local Authority?  No Yes	C Details of the property that has been constructed  18 Type of building For example, a house, bungalow, apartment/flat, etc.
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	is the building detached, semi-detached, terraced?
why you have carried out the work	Number of storeys  Number of reception rooms
	Number of bedrooms
	Number of bathrooms/en-suites
	Number of kitchen/utility rooms  If there are other rooms not described above, tell us how many there are and describe their purpose below
No Ves If Yes, give details about the other building(s) and explain why	19 How many garages do you have (or intend to have)?  Number of integral  Number of detached
	20 Will you be occupying it/them with the property you are constructing?  No Yes If No, explain what you will be doing with them
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	

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where the Remember, y The invoices:	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 temember, 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

		nown separately on the invoice		
Reference/ invoice number	Date of invoice	Description of invoice item	Supplier's name	VAT paid
			Balance brought forward	

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E 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			
		Wast 14					
		Total paid					

Reference/ voice number	Date of invoice	Description of invoice item	Supplier's name	Total paid
rorce mulliper			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)

						Commit	ant: en	er you	FUU!	serring	nere
21	F Sending in your claim Summary, checklist and declaration Summary To check what is needed here, refer		es				nvoices why in				out in your low
	Total amount of VAT claimed from p	part D									
	f ·				inne						
	Total amount of VAT claimed from p	part E		24						discu	ss your claim
	£ .				with y	our age	nt or ac	countai	nt.?		
	Total amount of VAT to claim back f	rom parts	D + E		No		Yes				
	£ .				ir ves,	give de	taits or	your ag	ent or	accour	itant here
22	Bank account details Give us details of the account into a prefer us to send your VAT refund Full name(s) of account holder(s)	which you i	would								
		renerenen		25	Declar	ation					
	Sort code										rmation in penalty or
						ute yo		large ye	ou a iii	iaiicia	penatty or
	Account number Must be at least 8 digits. Lead with Checklist	zeros if les	s		lam     to m     imp     all ti	ne and o orted fr he deta	eclaimin which I p om a W	paid on AT regist Informa	goods tered s tion or	I boug upplie this f	
	Make sure you send all documents us deal with your claim quickly. If yo				• I hav	re read	the atta	ched g			s
	with the correct documents we may		ır claim.				d perso ther cla		been o	r will t	e made for
	Have you enclosed the following do	ocuments?			these:	supplie	and w	here the	purct	ase of	goods has
	Full Planning Permission	No	Yes								ess, I have no T return.
	Or Outline Planning Permission and				Charit	y build	ors				
	Approval of Reserved Matters	No	Yes	VII 0 10 10 10 10 10 10 10 10 10 10 10 10 1	The bu	ilding l	being cl				ed solely for
	Note: both documents are needed				the pu claim f		f the ch	arity na	med i	n ques	tion 1 of this
	And										
	Completion Certificate or				Signat	ure(s)					
	other acceptable evidence	No	Yes								
	A full set of building plans	No	Yes								
	Original invoices filed in the same										
	order as listed on the schedules	No	Yes								
					Date /	DD MM	YYYY				
										4	

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 <b>0845 010 9000</b> . <b>B Are you eligible to claim?</b> 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 purchatorm 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 WAT 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?
	No L Yes L		Type of building
16	Has a Building Regulation Completion Certificate been granted by the local authority or an approved inspector registered with the local authority		For example, barn conversion, house, apartment/flat, o
	building control?		Is the building detached, semi-detached, terraced?
	If No, refer to notes and give details about what you will be providing instead		Number of storeys
			Number of reception rooms
			Number of bedrooms
			Number of bathrooms/en-suites
17	Have you got your approved plans from your		Number of kitchen/utility rooms  If there are other rooms not described above, tell us he
	Local Authority?  No Yes		many there are and describe their purpose below
18	Are you intending to live in the property you are claiming for?		
	No Yes		
	If No, provide the address of the conversion and explain why you have carried out the works		
		21	How many garages do you have (or intend to have)?
			Number of integral  Number of detached
19	Are you claiming for any other building(s)?	22	Will you be occupying it/them with the property you are converting?
	No Yes If Yes, give details about the other building(s) and		No Yes
	explain why		If No, explain what you will be doing with them
	inue to complete the rest of this claim form only if you		

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 invok	ce item	Supplier's name	VAT paid		

D Details of the Where the Y	he goods and servi VAT amounts are sl	ces supplied to you for which y nown separately on the invoice	you will be claiming back VAT 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	ices for which you will be claimin unts are not shown separately or iginal invoices. The invoices should be in ust explain why. inplete this part, refer to the notes.	the invoice	
Reference/ invoice number	Date of invoice	Description of invoice item	Supplier's name	Total paid
		Total paid		-
		protect	calculated see notes	

standard ra	ne goods and servi ite where VAT amo	ces supplied to you for which y unts are not shown separately	on the invoice <i>Continued</i>	at the
Reference/ invoice number	Date of invoice	Description of invoice item	Supplier's name	Total paid
			Balance brought forward	
		Total pa	id	
		Total pa		

at the redu Remember, y If they are no	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					

at the redu	ced rate where VA	ces for which you will be claim I amounts are not shown sepa	rately on the invoice Continu	ed
Reference/ invoice number	Date of invoice	Description of invoice item	Supplier's name	Total paid
			Balance brought forward	
		Total pa	aid	

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		<ul> <li>all the details and information on this form and any accompanying documents are correct</li> </ul>
	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

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y in black i If you hav urther advi	nk and leave bl e more than eig	ank any boxes that don't appi ght transactions to record, ple Imrc.gov.uk or phone our Hel	ly to you. The notes on pay ase use a VAT101A Contin pline on <b>0845 010 9000</b> (i	ge 2 will help <i>uation sheet.</i> Monday to Fr ie of supplies	you compl See page 2	lete the rest of this for details.
<i>online</i> sele	ct VAT Online.	line, you will get an extra seve your details at the top of this	-	-		-
not been in	volved in any	sell goods or supply services such transactions during this	period, you <b>do not</b> need to	complete th	is form.	
MUM 7777	Period fo	or services from	to			
er the date: he format MMYYYY	Period fo	or goods from	to			
			To avoid a penalty, within 14 days of the			n reaches HMRC
			Branch/subsidiary id	dentifier Peri	od referenc	e MMYY
			VAT Registration Nu	mber		

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 VATIOIB 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, VATIOIA or VATIOIB). 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	Ţ <del>-</del>	

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/Hull/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
<ul> <li>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;</li> </ul>	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	<b>Г98</b> (родовичи) (жих); — Равоц - Упроможно (жих)

**VAT 65** 

Status: Point in time view as at 12/02/2019.

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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application is addressed	<u>!</u>					(Prease		d the ext efore fillin	olanatory ng in)	notes
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	4	Period to which the application refers				1 7	F Month	Yea-	Mem To	Year
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	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 <b>ed</b> 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 leapest (	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 andii ary	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

- 1) 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.
- 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.

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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VAT 56 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)

- Figure 5 to the incurred may only be claimed aubject to the rules of each state. Brief data is of supplies in each mamber state on which tax cannot be reclaimed are given in HM Customs and Excise Notice 723. Tax incurred on the following supplies wit not be refunded by any member state:
  - (a) supplies of goods which have been or are about to be exported; and
  - (b) supplies to travel agents which are for the direct benefit of travellers. Under this scheme the term "travel agent" includes tour operators or any person who purchases or re-supplies services to travellers.

Number	Nature of geads of 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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VAT 66 (0595) Page 3.

Regulation 178(1)(b)(i)



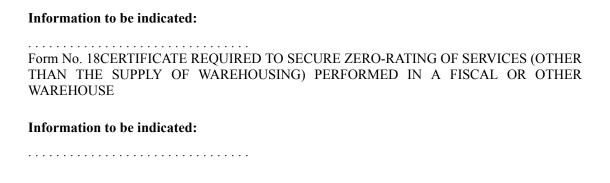
# Certificate of Status of Taxable Person

he undersigned	
	A1 11 1317 70 5
	(Name of local VAT office)
ame of taxable person	
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lature of activity	
a taxable person for the purp	poses of Value Added Tax, whose Registration number is
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	Signature
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	(Name and grade)
AT 66 OD 40-7-MB/07/0-3	E FRATI

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

Status: Point in time view as at 12/02/2019.

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 12/02/2019.

### **Changes to legislation:**

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