# <sup>F1</sup>SCHEDULE 1

Regulation 5(1)

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Textu	al 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), <b>27</b>
Form N	No. 1

HM Revenue & Customs	Value Added Tax (VAT) Application for registration
tou can apply online to to www.hmc.gov.uk and follow the links for ito it online?. How to fill in this form Please write diearly in black ink and use capital letters. If you need more space for any answers, continue on a separate sheet.	<ul> <li>If you need help, look at the Notes or phone our National Advice Service on 0845 010 9000.</li> <li>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.</li> <li>You can download any forms you need from www.hmc.gov.uk or phone the National Advice Service.</li> </ul>
About the business	
Status of the business Sole propriotors: please enter year full name - first name() followed by summars  Partnerships: please enter year trading name. Or if you do not have one, enter the full names of all this partners. Partnerships: must also complete form IMAT2 and enclose it with this form.  If you need more space, use a separate sheet of paper. Arrnearings now go to Question 5. Organize or unincorporated backs: please enter the name of the company, club, association, trust, charity, etc.  If the business has a trading name, entor it have If the business have If the low of the comparise body name the trading name, entor it have If the busines have If the low of the comparise body name the trading name thave I	If the business is an unincorporated body, enter the type (for example, cktb, esociation, trust, charity, stc.)      Are you registering as the Representative Member or moninated corporate body of a WX group? Bod de glossary in <i>The Notes for a christion of</i> Was No Y his, complete and enclose forms IAPSD and WXTST.     Business contact details Business contact details Business contact details Business address, that is, the principal place where most of the day to day number Prestode Dortact telephone number Business mobile telephone number Business mobile telephone number Business mobile telephone number Business ensil address
Date of incorporation	Business website address
Country of Incorporation	

/DC	out the business continued	About the business continued
	Bushess activities Read the note for Quastion 6. If the bushess activities are land or property-related, you may need to complete and enclose form W01614. Main activities	UK bank or building society account Head the note for Guession & Name of bank or building society
		Account name
		Sort code
	Other activities	
		About your VAT registration
		Taking over a going concern
T	If you need more space, use a separate sheet of paper. Are you (ar any of the partners or directors in this busines) currently involved, or in the last two years have bose involved, in any other business in the UK or isite of Nan (WR registered or not) either as a sole proprietor, partner or director?	Are you registering for WIT because you have     taken over (in are about to take over) a business (or     part of a business) as a going concern.     OR     changed (or are about to shange) the legal status of     a WIT registered business?
	Read the note for Question 7.	Important: read the note for Question 9 before you answer.
	If Nes, complete the boxes delow. Rusiness 1: name	Yes No If Nes, enter the date the transfer or change took place o is intended to take place.
		DDMMYYYY
	Business 1: W07 number (If applicable)	This will be your effective date of registration. If No. go to Question 13 - ignore Questions 10 to 12.
	Tick if still tracing	10 What is the previous owner's name?
	Business 2: name	
		11 Enter the previous owner's WVT number (if applicable)
	Business 2: WAT number (If applicable)	12 Do you want to keep the previous owner's WiT number? Anportant, read the note for Question 12 before
	Tick if still trading	you arower
	If you need to show distails of more than two businesses, one a separate sheet of paper.	Yes No Yies, you and the previous owner will need to complete form Wittiel and enclose it with this form. Now go to Question 16 - groore Questions 13 to 17.

Voluntary registration	Exemption from registration
VIDENTER Y registeration     Are you applying for voluntary registration because your barrows is balave the registration threshold?     Insportant-near the note for Question 13 before you arrows:     No     Yos ND     Yos     Yos ND     Yos     Yos ND     Yos     Yos     Yos     No     Yos     Yos     Yos     No     I hat was the toxes before     Ny usainces is below the current registration     thesafold burnery to registration     thesafold burnery are disclosed on make, supplies     in the future.     I are catablished, or have a fixed cstablishment,     in the UK and make, or intered to make, supplies     any outside the UK.     What date do you wish to be registrated from?     D D No No Y Y Y	
Consolution 18 - ignore Oversions 14 to 17.      Compution y registration     Amportant: read the noise for Questions 14 to 15 before     you registering because your taxable turnover have     gone over the registration themhold in any past     period of 12 months or less?      YesN      Y'he, enter the month and year when this occurred.      MinY Y Y      Are you registering because you had an expectation on     any date that your taxable turnover the     registrating tocause you had an expectation on     any date that your taxable turnover to 80 DWS ALONE?      YesNo      These into the date you for expected this to happen.      MinY Y Y Y	registered from.  DDMMVYYY Go to Ouestion 18  VAT replayment.  DDysou repet the WT on your purchases to regularly exceed the VAT on your taxable supplies? Read the note for Quantion 18  Yes No // Trim, say why:  // Jou need more space, use a separate sheet of paper.

Page 3

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

Form No. 2

1		
VALUE AT	all <sup>5</sup>	
VALUETAX ADDED Farmershipper Farmershipper	Each partner should complete one of the sections below Please start at the beginning of each line and leave a space between words. Please use BLOCK CAPITALS and write clearly in ink.	
1 Full name	· · · · · · ·	
Home address		· · · · · · · · · · · · · · · · · · ·
Postcode Home telephone	Mobile telephone	· · · · · · · · · · · · · · · · · · ·
	ce Number or Tax Identifier in country of origin	
Signature	Date	
Partner detai	lis	
2 Full name		
Home address		
Postcode Home telephone	Mobile telephone	· · · · · · · · · · · · · · · · · · ·
National Insuran	ce Number or Tax Identifier in country of origin	
Signature	Date	
Partner detai		
Partner detai		· · · · · · · · · · · · · · · · · · ·
3		
3 Full name Home address Postcode		
3 Full name Home address Postcode Home telephone	Mobile telephone	
3 Full name Home address Postcode Home telephone National Insuran	Mobile telephone	
3 Full name Home address Postcode Home telephone National Insuran Signature	Mobile telephone	
3 Full name Home address Postcode Home telephone National Insuran Signature Partner detai	Mobile telephone	
3 Full name Home address Postcode Home telephone National Insuran Signature Partner detai	Mobile telephone	
3 Full name Home address Postcode Home telephone National Insuran Signature Partner detai	Mobile telephone	
<ul> <li>Full name</li> <li>Home address</li> <li>Postcode</li> <li>Home telephone</li> <li>National Insuran</li> <li>Signature</li> <li>Partner detait</li> <li>Full name</li> </ul>	Mobile telephone	
<ul> <li>Full name</li> <li>Home address</li> <li>Postcode</li> <li>Home telephone</li> <li>National Insurant</li> <li>Signature</li> <li>Partner detait</li> <li>Full name</li> <li>Home address</li> </ul>	Image: Sector of the sector	
<ul> <li>Full name</li> <li>Home address</li> <li>Postcode</li> <li>Home telephone</li> <li>National Insuran</li> <li>Signature</li> <li>Partner detait</li> <li>Full name</li> <li>Home address</li> <li>Postcode</li> <li>Home telephone</li> </ul>	Image: Sector of the sector	

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

Form No. 3

Regulation 6(1)

# Both Parts of this application form must be filled in

# Part 1 To be completed by the new owner

# Part 2 To be completed by the previous owner

*I/We took over a business as a going onneam on	*I/we transferred a business as a going concern on
date 19	date . 19
from (tame of previous owner)	to (hame of new owner)
*i/we *enclose/itave already returned Form VAT 1, and apply to use the previous owner's VAT registration number	From that date *1 sm/we are no longer liable or eligible to be registered or *1/we withdraw *my/our request for voluntary registration. *Liwe agree to the VAT registration number shown opposite being allocated to the new owner.
If the application is granted "I/we agree:	If the application is granted #1/we declare that:
<ul> <li>to send *my/our first VAT return to Contorns and Excise with nil the VAT due for the whole period covered by the return.</li> </ul>	<ul> <li>the new owner will be autided to melaim any loper tax which "I/we could have reclaimed if the registration number had not been transferred</li> </ul>
<ul> <li>to send in any returns due from but not roade by the previous owner</li> </ul>	• any payment made by Customs and Excise to the new owner will satisfy any right *Dwe have to that money
<ul> <li>to pay Customs and Excise, when asket, any VAT due on supplier made by the provious owner before the business was transferred - including any VAT on stocks and assets kept by the previous owner.</li> </ul>	*I/we have retained stocks and assets valued at $=$ . including VA1:     I/we can be contacted at like following address after the date
<ul> <li>that any rotum made in the previous owner's name for a period after the transfer date will be regarded as made by "metos</li> </ul>	of itensfor:
<ul> <li>that any payment made by Customs and Encise to the previous owner before the reallocation of the registration number will satisfy any right "i/we have to that money.</li> </ul>	· · · · · · · · · · · · · · · · · · ·
Signature(s)	Signature(s)
(Propnetor, partners, director, company secretary)	(Proprietor, partners, director, company secretary, executor)
Jate 19	date 19
rdulete os neocasary	*delete us nervesary

Form No. 4: VAT RETURN

		Registration Num	ber	Period	
Γ		If your complete payable are not you will be in de a financial pena	received by the fault and may b	due date	
		Due Date:			
L		For official use D O R only			
clearly in black ink, and	n the back before you fill in this form or if you use a sp write 'none' where necessary. Don't put a dash or leave ter more than one amount in any box. If there is a minus a	e a box blank. If there a	re no pence write	'00' in the	-
clearly in black ink, and	write 'none' where necessary. Don't put a dash or leave	e a box blank. If there a	re no pence write	'00' in the	-
clearly in black ink, and pence column. Do not en	write 'none' where necessary. Don't put a dash or leave ter more than one amount in any box. If there is a minus a	e a box blank. If there a	re no pence write	'00' in the	-
clearly in black ink, and pence column. Do not en	write 'none' where necessary. Don't put a dash or leave ter more than one amount in any box. If there is a minus a VAT due in this period on sales and other outputs VAT due in this period on acquisitions from other	e a box blank. If there a imount in boxes 1 to 4,	re no pence write	'00' in the	-
clearly in black ink, and pence column. Do not en	write 'none' where necessary. Don't put a dash or leave ter more than one amount in any box. If there is a minus a VAT due in this period on sales and other outputs VAT due in this period on acquisitions from other EC Member States Total VAT due (the sum of boxes 1 and 2) VAT reclaimed in this period on purchases and other (including acquisitions from the EC)	e a box blank. If there a impount in boxes 1 to 4,	re no pence write	'00' in the	-
clearly in black ink, and pence column. Do not en	write 'none' where necessary. Don't put a dash or leave ter more than one amount in any box. If there is a minus a VAT due in this period on sales and other outputs VAT due in this period on acquisitions from other EC Member States Total VAT due (the sum of boxes 1 and 2) VAT reclaimed in this period on purchases and other	e a box blank. If there a imount in boxes 1 to 4, 1 2 3	re no pence write	'00' in the	_
clearly in black ink, and pence column. Do not en	write 'none' where necessary. Don't put a dash or leave ter more than one amount in any box. If there is a minus a VAT due in this period on sales and other outputs VAT due in this period on acquisitions from other EC Member States Total VAT due (the sum of boxes 1 and 2) VAT reclaimed in this period on purchases and other (including acquisitions from the EC)	e a box blank. If there a imount in boxes 1 to 4, 1 2 3 r inputs 4	re no pence write	'00' in the	
clearly in black ink, and pence column. Do not en	write 'none' where necessary. Don't put a dash or leave termore than one amount in any box. If there is a minus a         VAT due in this period on sales and other outputs         VAT due in this period on acquisitions from other EC Member States         Total VAT due (the sum of boxes 1 and 2)         VAT roclaimed in this period on purchases and other Encluding acquisitions from the EC)         Net VAT to be paid to HMRC or rectaimed by you (Difference between boxes 3 and 4)         Total value of sales and all other outputs excluding	e a box blank. If there a imount in boxes 1 to 4, 1 2 3 rinputs 4 5 6	re no pence write	Pot in the in brackets.	
clearly in black ink, and pence column. Do not en	write 'none' where necessary. Don't put a dash or leave termore than one amount in any box. If there is a minus a         VAT due in this period on sales and other outputs         VAT due in this period on acquisitions from other EC Member States         Total VAT due (the sum of boxes 1 and 2)         VAT reclaimed in this period on purchases and other (including acquisitions from the EC)         Ner WAT to be paid to HMRC or reclaimed by you (Difference between boxes 3 and 4)         Total value of sales and all other outputs excluding any VAT. Include your box 8 figure         Total value of purchases and all other inputs excluding any VAT. Include your box 8 figure	e a box blank. If there a imount in boxes 1 to 4, 2 3 r inputs 4 5 6 ng 7	re no pence write	p '00' in the e in brackets. p	-
clearly in black ink, and pence column. Do not en	write 'none' where necessary. Don't put a dash or leave termore than one amount in any box. If there is a minus a         VAT due in this period on sales and other outputs         VAT due in this period on acquisitions from other EC Member States         Total VAT due (the sum of boxes 1 and 2)         VAT reclaimed in this period on purchases and other (including acquisitions from the EC)         Net VAT to be paid to HMRC or reclaimed by you (Difference between boxes 3 and 4)         Total value of sales and all other outputs excluding any VAT. Include your box 8 figure         Total value of purchases and all other inputs excluding any VAT. Include your box 9 figure	e a box blank. If there a impount in boxes 1 to 4, 1 2 2 3 3 rinputs 4 5 5 6 6 ng 7 4 8	re no pence write	p outer of the outer of the out	_ - -
clearly in black ink, and pence column. Do not en	write 'none' where necessary. Don't put a dash or leave ter more than one amount in any box. If there is a minus a         VAT due in this period on sales and other outputs         VAT due in this period on acquisitions from other EC Member States         Total VAT due (the sum of boxes 1 and 2)         VAT reclaimed in this period on purchases and other (including acquisitions from the EC)         Net VAT to be paid to HMRC or reclaimed by you (Difference between boxes 3 and 4)         Total value of sales and all other outputs excluding any VAT. Include your box 8 figure         Total value of all supplies of goods and related costs excluding any VAT, to other EC Member States	e a box blank. If there a imount in boxes 1 to 4, 1 2 2 3 3 rinputs 4 5 5 6 6 ng 7 4 5 6 ng 7 8 8 costs, 9 5	re no pence write enclose the tigure £	• '00' in the e in brackets. P 00 00 00 00	
Clearly in black ink, and pence column. Do not en For official use	write 'none' where necessary. Don't put a dash or leave termore than one amount in any box. If there is a minus a VAT due in this period on sales and other outputs         VAT due in this period on acquisitions from other EC Member States         Total VAT due (the sum of boxes 1 and 2)         VAT reclaimed in this period on purchases and other (including acquisitions from the EC)         Net VAT to be pedid to HMRC or reclaimed by you (Difference between boxes 3 and 4)         Total value of sales and all other outputs excluding any VAT. Include your box 8 figure         Total value of purchases and all other outputs excluding any VAT. Include your box 9 figure         Total value of gurehases and all other outputs excluding any VAT. Include your box 9 figure         Total value of all acquisitions of goods and related costs excluding any VAT, to other EC Member States         Total value of all acquisitions of goods and related costs excluding any VAT, tho other EC Member States         Total value of all acquisitions of goods and related costs excluding any VAT, from other EC Member States	e a box blank. If there a imount in boxes 1 to 4, 1 2 2 3 3 rinputs 4 5 5 6 6 ng 7 4 5 6 ng 7 8 8 costs, 9	re no pence write enclose the tigure £	• '00' in the e in brackets. p 00 00 00 00	- - _

#### Status: Point in time view as at 01/04/2022. Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

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

Form No. 5: FINAL VAT RETURN

	If your completed ret payable are not recei you will be in default	ved by the due date
	payable are not recei you will be in default	ved by the due date
	a financial penalty	and may be hable to
1	Due Date:	
	D O R only	
Total VAT due (the sum of boxes 1 and 2)	3	
(including acquisitions from the EC)	<u> </u>	
Net VAT to be paid to HMRC or reclaimed by you (Difference between boxes 3 and 4)	5	
Total value of sales and all other outputs excludin any VAT. Include your box 8 figure	<sup>g</sup> 6	00
Total value of purchases and all other inputs excl any VAT. Include your box 9 figure	uding 7	00
	0818.	00
Total value of all supplies of goods and related or excluding any VAT, to other EC Member States	8	
Total value of all supplies of goods and related of excluding any VAT, to other EC Member States Total value of all acquisitions of goods and relate excluding any VAT, from other EC Member States	ed costs,	<sup>00</sup> _
	rite 'none' where necessary. Don't put a dash or le rmore than one amount in any box. If there is a mine VAT due in this period on sales and other outputs VAT due in this period on acquisitions from other EC Member States Total VAT due (the sum of boxes 1 and 2) VAT reclaimed in this period on purchases and o (including acquisitions from the EC) Net WAT to be paid to HMRC or reclaimed by you (Difference between boxes 3 and 4) Total value of sales and all other outputs excludin any VAT. Include your box 8 figure Total value of purchases and all other inputs excludin	D O R only         entry         Interview         Interview

#### ۲ How do I fill in my VAT return? How do I correct errors made on previous returns? nmary of how to fill in each box is shown below. Detailed nation on how to fill in this form is in Notice 700/12 Filling in your u may be able to co ars by using boxes VAT return. This is available online at www.hmrc.gow.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' d 1% of the box 6 am adjustments or claims. Box 1 Enter the VAT due on all goods and services you supplied. You must also include VAT due on stocks and assets you hold at the close of How do I pay? Information on how to pay is also available on our website at www.hmrc.gov.uk by selecting 'Paying HMRC' followed by 'VAT' or by phoning our Helpline on 0845 010 9000. Please allow enough time for business on the day your registration is cancelled unless the VAT on their value is under £1,000. 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. 1. Direct payment Using the internet, telephone banking, BACS Direct Credit or CHAPS, provide your bank or building society with the following information to Box 3 make a direct payment. Enter the total of boxes 1 and 2 added together. This is your 'output payment amount account name: HMRC VAT VAT' for the period. sort code: 08-32-00 account number: 11963155 your VAT registration number Box 4 Enter the total amount of VAT charged on your business purchases. This is your 'input VAT' for the period. 2. At your bank Box 5 If your bank or building society offers this service we can send you a book of payslips to use. Phone us on 01702 366376 or 01702 366314 Take the figures in boxes 3 and 4 and deduct the smaller amount from the larger amount. Enter the difference in box 5. If this amount and payment to any branch of your bank. Other banks may not accept payment. Any cheque must be drawn on your bank, and made payable 'HM REVENUE & CUSTOMS ONLY'. is under £1, you need not send any payment, nor will any repayment be made to you. However, you must still fill in this form and send it to the VAT Central Unit. 3. Credit card or debit card Box 6 ter the total value of all your business sales but leave out any VAT. You must include the value of your EC supplies shown in box 8. dit or debit card details VAT registration number. Box 7 Enter the total value of all your business purchases but leave out extra cale any VAT. You must include the value of your EC purchases shown in 4. Post box 9. If you use this method, make your cheque payable to 'HM REVENUE & CUSTOMS ONLY' followed by your VAT registration number and send your return and payment to us in the envelope provided. The envelope provided is for VAT payments only. You must not you use this m Box 8 Enter the total value of supplies of goods (and related costs) supplied to other EC Member States. Leave out any VAT. If you include any other payments. nter an amount in box 8 you must also include that amount in your 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 Selling your business? an amount in box 9 you must also include that amount in your ling all or part of your busine box 7 entry. What if I use a special VAT accounting scheme? Notice 700/11 Cancelling your registration. If you use a VAT accounting scheme there are different rules for completing some of the baxes on the VAT return. For further info Where do I send my return? please see section 4 of Notice 700/12 Filling in your VAT return if you use any of the following schemes: Flat Rate Scheme. VAT Controller Cash Accounting Scheme Annual Accounting Scheme VAT Central Unit BX5 SAT · Margin Scheme for second-hand goods. or you: • supply or receive goods under reverse charge accounting arrangements • are in the Payments on Account (POA) regime VAT193

VAT193v05C120609.indd 2

Page 2 ۲

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

Form No. 6

correct errors in VAT returns for the preceive a 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 notifi information see Notice 700/45 How to correct VAT errors and make

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.

or email electronicpaymentteam@hmrc.gsi.gov.uk Take the payslip

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 BilPay service. To make your payment you will need your

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

i-nuu	er mont	no note:	deadlines	s for filing	g your	return a	ind making
paym	ient is av	ailable or	tine at w	ww.hmr	c.gov	ulk by s	electing 'VAT'
follow	ved by 'V	AT Rebun	ns and ad	counts'	and 'D	leadine	s for your
VAT F	Return an	nd payme	nť.				

95 85 8 QO transfer of assets is not normally treated as a taxable supply and you st not charge VAT. For further information please see section

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

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.

GD (3428(1182)

Do not detach

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

2. Enter the NAME of the UK TAX REPRESENTATIVE (see note 2)
3. Please give the ADDRESS of the TAX REPRESENTATIVE or the ADDRESS of the PERSON NAMED at box 1 if a tax representative has not been appointed
4. Describe your main_BUSINESS ACTIVITY IN FULL please (See note 4)
5. Who is the BUSINESS OWNED by ? (See Note 5 and tick ONE BOX only) Sole Proprietor
or Partnership Please ensure you ALSO complete form VAT 2.
or Limited Company
or Other Please give details
6. Enter your UK BANK DETAILS or YOUR TAX REPRESENTATIVE'S BANK DETAILS: (See Note 6)
Bank Sort Code Account Number Giro Bank Account Number
7. Do you use a COMPUTER FOR ACCOUNTING ? (See Note 7 and tick one box only) YES NO
8. Has the value of your DISTANCE SALES to customers in the UK exceeded the UK distance selling threshold at any time in the calendar year commencing 1st January 1993 or any subsequent calendar year?
YES and Lexceeded the threshold on Go to 10
NO Go to 9

9.	Have you exercised the OPTION TO MAKE THE PLACE OF SUPPLY THE UK, although you have NOT exceeded
	the UK threshold? (see note 2)

Tick one box								
NC Go to 10 EC Country YES and the option was exercised in								
Please enter the date of your first taxable supply in the UK								
10. Do you intend to make distance sales of GOODS LIABLE TO EXCISE DUTY to the UK?								
NO Go to 12								
YES Please enter the estimated date of your first taxable supply in the UK.								
11. (See note 11 - this is VERY IMPORTANT)								
But I would LIKE TO BE REGISTERED from this earlier date								
12. Do you intend to exercise the OPTION TO MAKE THE PLACE OF SUPPLY of your distance sales the UK?         NO         YES       Please enter the estimated date of your first taxable supply in the UK         The date from which I wish to be registered is								
13. Please enter the ESTIMATED VALUE OF DISTANCE SALES you expect to make to the UK in the next 12 months								
14. Declaration								
(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								
Propretor Partner Director								
Company Secretary Authorised Official Trustee (including tax representative)								
·								

Form No. 7

Regulation 5(1)

# **Application For VAT Registration**

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

CD 3430/41 (11/92)

Do not detach

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

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╶╩┷┟╽╶╢╼╨╼┷╬╌┷╋╢╴╋╋┥╸┝┝┝┝

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

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				- 1 1 1	

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

	i	I	I	I		I	I	,	I	į	ſ	I	ı	1		1	1	ı	ı	ļ	ı		1		1	I	
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Phone No.		1	1		:	1		ı	1	:		;	1		!					1				_			
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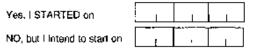
4. Describe your main BUSINESS ACTIVITY IN FULL please (See note 4)

				1	
	 			L	
_	 		•••	 	ļ

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

Sale Proprietor							
or Partnership		Please ensure you ALSO complete form VAT 2.					
or Limited Company		Please enter details from Company Incorporation Certificate below.					
		Number Date Date					
or Other 🔸		Please give delails					
6. Enter EITHER your E	BANK S	ORT CODE and ACCOUNT NUMBER or your GIROBANK ACCOUNT NUMBER					
7. Do you use a COMPUTER FOR ACCOUNTING ? (See Note 7 and tick one box only) YES NO							

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



(Enter date you made your first acquisition)

(Enter the date on which you expect to start)

VAT 1B 00.845N/045(11/82)

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

Yes and I exceeded the threshold on								
because the value of my acquisitions from 1st January amounted to 2								
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 OUESTION 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								
11. Lam NOT REQUIRED to be registered but I WISH to be registered from								
12. Do you make taxable supplies in the UK?         YES       Please enter the ESTIMATED VALUE OF TAXABLE SUPPLIES         you have made in the 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)								
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								
GD 348027V8p1x2e;								
Form No. 7A								

#### Value Added Tax

### VAT Registration Notification

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

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

#### Name

 Sole proprietors - please give your full name. Partnerships - please give your trading name. If you do not have one, give the names of all partners (partnerships must also complete form VAT 2).

Corporate or unincorporated bodies - please give the name of the company, club, association etc.

Yes

2. Do you have a trading name?

	-		٦
1			
L	_	_	_

No

Please give the trading name of the business.

### **Business address**

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

Postcode	Phone number	
	Fax number	

#### Tax representative

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

Name	
Address	
	Phone number
Postcode	Fax number
C	IB(March 2000)

#### Status

5.	What is the structure/legal status of the	business? (Please tick)				
	Sole proprietor	Partnership				
	Corporate body	(Please give your company incorporation details)				
		Certificate number	Date			
	Unincorporated body	Please give details				

### **Business activities**

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

۰	

#### Bank details

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

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

#### **Computer accounts**

8.	Is your accounting system computerised?	

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

## **Relevant supplies**

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

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

Status: Point in time view as at 01/04/2022.	
Changes to legislation: There are currently no known outstanding effects for	r
the The Value Added Tax Regulations 1995. (See end of Document for details	9

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?					
	2					
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.					
ſ						
Exer	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 IB(March 2000)					

#### Declaration

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

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

Appointing a tax representative? Remember to complete Form VAT1TR

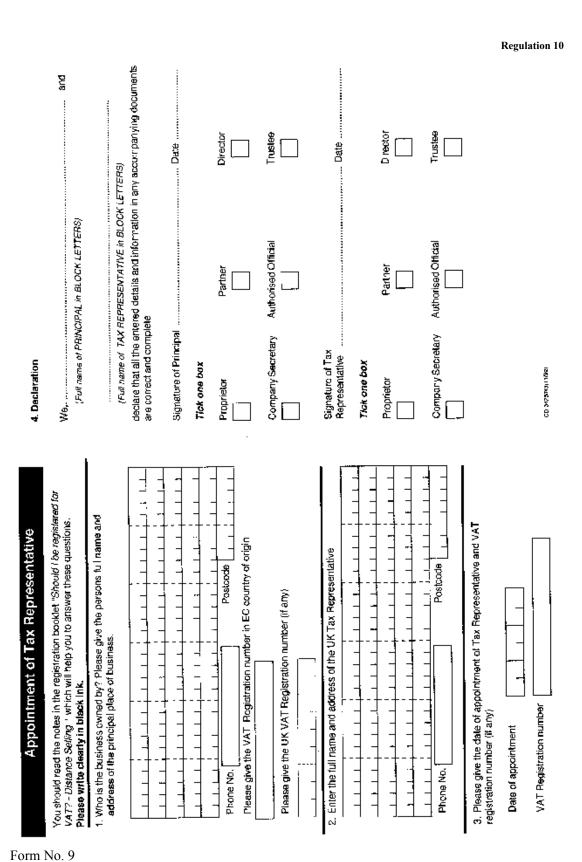
#### What to do next

When you have completed and signed the form, please send it to the VAT Registration Unit specified in VAT Notice 700/4 *Registration for VAT: Non-established taxable persons.* If you have any problems completing the form please contact the Registration Unit.

Usually we will register you and give you a VAT registration number within 15 working days of receiving your form, provided you have given all the necessary information.

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

Form No. 8



22

Regulation	191(1)
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VAT 65A

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

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

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

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



Refunds of fax indured may only be claimed subject to the rules of the United Kingdom. Brief details of supplies on which tax cannot be reclaimed are given in HM Customs and Excise Notice 723. Tax incurred on the following supplies dou will not be refunded. (a) supplies of goods which have been or are about to be exported; and (a) supplies to have agents which have been or are about to be exported; and (b) supplies to have agents which the for the direct benefit of fravewers. Under this other to the term "travel agent "includes rour 2;

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

Number	Nature of goods or services	Name, VAT Registration Nc. (d known) and address of supplier of goods or services	Date and number of invoice or import document	Amount of lax refund applied for	FOR OFFICIAL USE ONLY
				TOTAL B/F	
			·		
		······································			
	· · · · · ····· · · · · · · · · · · ·				
L			TOTAL		
		Pa	263 IOTAL		

CD 0074/2/NB(01/84)

Form No. 10

	Regulation 191(1)(b)
	lificate of Status of Business Person
The undersigned	me and address of official authority)
certifies that	(Name of business person)
	(Nature of activity)
	Address of the Establishment)
is a registered business person	in(Name of country)
*his registration number being	
Date	
	Signature
Office date starep	
	(Name and grade)
*If the applicant does not have state the reason for this.	a registration number, the official authority should
VAT 66A CC 32954N5(07/92)	F 8603i )

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

Regulation 201(a)

			use only eference number
aim	im back the VAT you have paid on building materials used form. The information you give at part B will show us whe ame with this claim form. If you are not sure how to answ	to const ther you	ruct your new house, answer the questions on this are eligible to claim back the VAT. Refer to the notes
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 <i>Mt</i> ; <i>Mt</i> s, <i>Mt</i> s, etc. If a charity, name of charity for whom the building has been constructed	9	B Are you eligible to claim? Refer to the guidance notes Is the property that you have built a new build? By new build we mean a building that has been constructed from scratch which does not incorporate any part of an existing building No Yes
2	If more than one claimant, title and full name of other claimant(s)	10	Is your claim for the fit out and finish of a building shell? No Yes If you have answered No to questions 9 and 10 you will not be eligible to claim
3	Your daytime contact phone numbers	11	Has the work been done on a completed dwelling purchased from a developer, builder or private vendor? No Yes
4	Your address	12	If Yes, you are not eligible to claim Has Planning Permission been granted for your new build To obtain a VAT refund you must provide evidence that the works are lawful and send to us a copy of the Planning Permission
	Postcode Is this the building you are claiming for?		No Yes
5	No Yes Your National Insurance number	13	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? No Yes
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:		

ty that has	C Details of the property that ha			labor from usur	Hum you get your second also: 6	
ty that has	been constructed			plans from your	Have you got your approved plans fi Local Authority?	15
	Type of building	18			No Yes	
partment/flat, etc.	For example, a house, bungalow, apartment/fla					
				the property you are	Are you intending to live in the prop claiming for?	6
ached, terraced?	Is the building detached, semi-detached, terrao					
					No Yes	
			olain		If No, provide the address of the new	
01010101010000				e work	why you have carried out the work	
Prototo al a la la la la la la la la	Number of storeys					
	Number of reception rooms					
	Number of bedrooms		010			
			010			
	Number of bathrooms/en-suites					
	Number of kitchen/utility rooms					
ibed above tell us how	If there are other rooms not described above, to		014			
	many there are and describe their purpose belo					
or intend to have)?	How many garages do you have (or intend to h	19		er building(s)?	Are you claiming for any other build	7
	Number of integral			ath as he did as of a said		
				other building(s) and	If Yes, give details about the other be explain why	
	Number of detached					
h the property you	Will you be occupying it/them with the propert	20				
	are constructing?					
	No Yes					
ng with them	If No. explain what you will be doing with them					
			notes	7, have checked the note	inue to complete the rest of this cl answered questions 9 to 17, have are sure that you qualify for a VAT	ve . d a
			notes	7, have checked the note	answered questions 9 to 17, have	nd a his s

where the ' Remember, y The invoices s	VAT amounts are sl ou can only claim for b should be in your name	to you for which you will be clai nown separately on the invoice uilding materials and you must send in a ft they are not in your name, you must pilete this part, refer to the notes.	voice send in the original invoices. you must explain why.		
Reference/ oice number	Date of invoice	Description of invoice item	Supplier's name	WAT paid	
			D Total		

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

where VAT Remember, ye The invoices s	amounts are not sl ou can only claim for b hould be in your name	to you for which you will be clai hown separately on the invoice uilding materials and you must send in e. If they are not in your name, you mu pplete this part, refer to the notes.	the original invoices.	
Reference/ nvoice number	Date of invoice	Description of invoice item	Supplier's name	Total paid
nvoice inclinities				
		Total paid		
		E Total VAT	calculated see notes	

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

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

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

& Customs	Claim form for conversion
	Official use only Claim reference number
	services used for your conversion, answer the questions on this ether you are eligible to claim back the VAT. Refer to the notes wer a question, phone the Helpline on <b>0845 010 9000</b> .
A Personal details Answer all the questions in this part. If you leave any answer blank we may reject your claim Your full name, including your title <i>Mr</i> , <i>Mrs</i> , <i>Miss</i> , <i>etc</i> .	B Are you eligible to claim? Refer to the guidance notes     Have you converted a non-residential building? By conversion we mean converting a non-residential building into a dwetling
<ol> <li>If more than one claimant, title and full name of other claimant(s)</li> </ol>	No Yes No Yes No Yes
Your daytime contact phone numbers	
4 Your address	
Postcode	13 Has work been done on a completed dwelling purchased     from a developer, builder or private vendor?     No Yes If Yes, you are not eligible to claim
No     Yes       5     Your National Insurance number       6     Certified date of completion for the building	14 Has Planning Permission been granted for your conversion/renovation/alteration works? To obtain a VAT refund you must provide evidence that the works are lawful and send to us a copy of the Planning Permission
If you do not have a completion certificate leave blank	No Yes If No. explain the reason why below
Date you occupied the building     DD MM YYYY	

Claimant: enter your full name here	
5 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 Yes 6 Has a Building Regulation Completion Certificate been granted by the local authority or an approved	Type of building For example, barn conversion, house, apartment/flat, et
inspector registered with the local authority building control? No Yes	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
	Number of kitchen/utility rooms
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 International text 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
9 Are you claiming for any other building(s)? No Yes	22 Will you be occupying it/them with the property you are converting?
If Yes, give details about the other building(s) and explain why	No Yes III No, explain what you will be doing with them
ntinue to complete the rest of this claim form only if you	
e answered questions 9 to 19, have checked the notes I are sure that you qualify for a VAT refund using	

VAT431C

Page 2

Claimant: enter your full name here 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/ voice number	Date of invoice	Description of invoice item	Supplier's	name	VAT paid
			DT	otal	

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

37

standard ra Remember, y If they are no	te where VAT amo ou must send in the or t in your name, you m	ces for which you will be claimi unts are not shown separately of iginal invoices. The invoices should be ust explain why. nplete this part, refer to the notes.	on the invoice	
Reference/ nvoice number	Date of invoice	Description of invoice item	Supplier's name	Total paid
		Total pai	4	1
		rocat pai		

38

Reference/	Date of invoice	unts are not shown separately Description of invoice item	Supplier's name	Total paid
woice number			Balance brought forward	
			balance orought for hard	
		Total pa	id	

at the redu Remember, ye If they are not	ced rate where VA ou must send in the or t in your name, you m	iginal invoices. The invoices	own separately on the invoice es should be in your name.				
Reference/ woice number	Date of invoice	Description of invoice		Supplier's name	Total paid		
			Total paid				
		F		ulated see notes			

Reference/ woice number	Date of invoice	Description of invoice item	Supplier's name	Total paid
			Balance brought forward	
		Total pa	4	

41

				Claimant: enter your full name here
G Sending in your clair Summary, checklist and declara				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, re	fer to the note	5		
Total amount of VAT claimed from	m part D			
£				
Total amount of VAT claimed from	m part E			
£	Ť.			
				Do you give your authority for us to discuss your claim
Total amount of VAT claimed from	m part F		2.0	with your agent or accountant?
£				
Total amount of VAT to claim bac	ck from parts (	0 + E + F		No Yes
£				If Yes, give details of your agent or accountant here
24 Bank account details Give us details of the account int prefer us to send your VAT refum Full name(s) of account holder(s)	d	ould		
Sort code			27	Declaration If you give incomplete or inaccurate information in this claim, we may charge you a financial penalty or prosecute you.
Must be at least 8 digits. Lead wi	ith zeros if less			I declare that:
				<ul> <li>Lam only reclaiming VAT which was correctly charged to me and which I paid on goods/services I bought or imported from a VAT registered supplier</li> </ul>
25 Checklist				+ all the details and information on this form and any
Make sure you send all documen				<ul> <li>accompanying documents are correct</li> <li>Thave read the attached guidance notes.</li> </ul>
deal with your claim quickly. If yo us with the correct documents w				There read the actualled guidance notes
Have you enclosed the following		our chain.		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	e 👘			been invoiced to my VAT registered business. I have not
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				agractica)
Outline Planning Permission and	00100100100			
Approval of Reserved Matters	No	Yes 🛄		
Note: both documents are neede And	ed			
Completion Certificate or other acceptable evidence	No	Yes		Date DD MM YYYY
	No	Yes		
A full set of building plane	1943	162		8
A full set of building plans				
A full set of building plans Original invoices filed in the sam order as listed on the schedules		Yes		

Form No. 12: Value Added Tax EC Sales List

Regulation 21, 22, 23

lf blank, ple									
If blank, please enter your name and address here				Please enter the following details. If you don't, we won't be ab to use the information you give on the rest of this form. VAT Registration Number Branch/subsidiary identifier Period reference MMYY Comparison of the period reference MMYY To avoid a penalty, please make sure this form reaches HMRC within 14 days of the period end date.					form. WYY
ter the dates	Period for goods from				to				
the format MMYYYY	Period for services from	m	n n		to				
not been invo i file your EC S <i>online</i> select 1 re you start, pi y in black ink i If you have m	lved in any such transactions iales List online, you will get a <i>VAT Online.</i> lease enter your details at th and leave blank any boxes th iore than eight transactions t go to www.hmrc.gov.uk or ph	an extra s le top of t hat don't a to record,	even day this page apply to y please u	ys to do so. To fi When we receiv you. The notes o se a VATI01A Co	nd out m ve this for n page 2 ontinuatio	ore go to m we wil will help on sheet !	www.hr l scan it, you con See page	so plea plete t 2 for c	ise write he rest of this details.
not been invo i file your EC S <i>online</i> select <b>1</b> re you start, p y in black ink i If you have m urther advice <u>c</u> Country Cu	ales List online, you will get a VAT Online. lease enter your details at th and leave blank any boxes th iore than eight transactions t go to www.hmrc.gov.uk or ph	an extra s le top of t hat don't a to record,	even day this page apply to y please u	ys to do so. To fii When we receiv you. The notes o se a VAT101A Co on <b>0845 010 90</b> Total	nd out m ve this for n page 2 ontinuatio	ore go to rm we wil will help on sheet ! day to Fri supplies	www.hr l scan it, you con See page	so plea plete t 2 for c	ise write he rest of this details.
not been invo of file your EC S <i>online</i> select V re <b>you start</b> , p ly in black ink a Uf you have m urther advice <u>o</u> Country Cu	ales List online, you will get a VAT Online. lease enter your details at the and leave blank any boxes the sore than eight transactions to go to www.hmrc.gov.uk or phe istomer VAT	an extra s le top of t hat don't a to record,	even day this page apply to y please u	vs to do so. To fii When we receiv rou. The notes o se a VAT101A Co on <b>0845 010 90</b> Tota in po £	nd out m ve this for n page 2 continuatio 000 (Mon l value of	ore go to rm we wil will help on sheet ! day to Fri supplies	www.hr l scan it, you con See page	so plea plete t 2 for c	ise write he rest of this details. m). Indicator
not been invo file your EC S anline select I e you start, p y in black ink a If you have m inther advice g Country Cu	ales List online, you will get a VAT Online. lease enter your details at the and leave blank any boxes the sore than eight transactions to go to www.hmrc.gov.uk or phe istomer VAT	an extra s le top of t hat don't a to record,	even day this page apply to y please u	vs to do so. To fir When we receiv you. The notes o se a VATI 01A Co on <b>0845 010 90</b> Total in po f. f. f.	nd out m ve this for n page 2 continuatio 000 (Mon l value of	ore go to rm we wil will help on sheet ! day to Fri supplies	www.hr l scan it, you con See page	so plea plete t 2 for c	ise write he rest of this details. m). Indicator • 00 • 00
not been invo file your EC S <i>online</i> select <b>1</b> <b>e you start,</b> p y in black ink a If you have m urther advice <u>c</u> Country Cu	ales List online, you will get a VAT Online. lease enter your details at the and leave blank any boxes the sore than eight transactions to go to www.hmrc.gov.uk or phe istomer VAT	an extra s le top of t hat don't a to record,	even day this page apply to y please u	vs to do so. To fir When we receiv you. The notes o se a VATIOIA Co on <b>0845 010 90</b> Total in po £ £ £ £	nd out m ve this for n page 2 continuatio 000 (Mon l value of	ore go to rm we wil will help on sheet ! day to Fri supplies	www.hr l scan it, you con See page	so plea plete t 2 for c	ese write he rest of this details. m). Indicator 00 00 00 00
not been invo file your EC S <i>online</i> select <b>1</b> <b>e you start,</b> p y in black ink a If you have m urther advice <u>c</u> Country Cu	ales List online, you will get a VAT Online. lease enter your details at the and leave blank any boxes the sore than eight transactions to go to www.hmrc.gov.uk or phe istomer VAT	an extra s le top of t hat don't a to record,	even day this page apply to y please u	vs to do so. To fir When we receiv you. The notes o se a VATI 01A Co on <b>0845 010 90</b> Total in po f. f. f.	nd out m ve this for n page 2 continuatio 000 (Mon l value of	ore go to rm we wil will help on sheet ! day to Fri supplies	www.hr l scan it, you con See page	so plea plete t 2 for c	ise write he rest of this details. m). Indicato 00 00
not been invo of file your EC S <i>online</i> select V re <b>you start</b> , p ly in black ink a Uf you have m urther advice <u>o</u> Country Cu	ales List online, you will get a VAT Online. lease enter your details at the and leave blank any boxes the sore than eight transactions to go to www.hmrc.gov.uk or phe istomer VAT	an extra s le top of t hat don't a to record,	even day this page apply to y please u	vs to do so. To fil When we receiv you. The notes o se a VATIOIA Co on 0845 010 90 Tota in po f f f f f f f f f	nd out m ve this for n page 2 continuatio 000 (Mon l value of	ore go to rm we wil will help on sheet ! day to Fri supplies	www.hr l scan it, you con See page	so plea plete t 2 for c	ase write he rest of this details. m). Indicator 00 00 00 00 00 00
u file your EC S online select N re you start, p ly in black ink i ly you have m urther advice g Country Cu	ales List online, you will get a VAT Online. lease enter your details at the and leave blank any boxes the sore than eight transactions to go to www.hmrc.gov.uk or phe istomer VAT	an extra s le top of t hat don't a to record,	even day this page apply to y please u	vs to do so. To fin When we receiv you. The notes o se a VATI 01A Co on 0845 010 90 Total in po f. f. f. f. f. f. f. f. f. f. f. f. f.	nd out m ve this for n page 2 continuatio 000 (Mon l value of	ore go to rm we wil will help on sheet ! day to Fri supplies	www.hr l scan it, you con See page	so plea plete t 2 for c	ise write he rest of this details. m). Indicator 00 00 00 00 00 00 00

VAT101MAN

PAGE 1

HMRC 10/09

#### Before you start

#### Monthly Sales Lists

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

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

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

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

#### How to fill in this form

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

#### Country code

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

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

#### Customer's VAT Registration Number

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

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

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

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

## Total value of supplies and the indicator box

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

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

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

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

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

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

#### Other forms you may need

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

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

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

#### What to do next

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

#### • Need help?

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

VAT101MAN

#### PAGE 2

Form No. 13

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

Form No. 14

Regulation 204(c)

	Value Added Tax Flat Rate Scheme for Agriculture Application for Certification	
	Notes to help you complete this form are on the reverse. Please read them carefully 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.	
3.	Please describe your BUSINESS INCLUDING NON-FARMING ACTIVITIES. (See note 3)	
	Please enter the ESTIMATED VALUE of AGRICULTURAL SUPPLIES you expect to make in the next 12 months. (see note 4)	
	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)	
	Please enter the DATE from which you wish your CERTIFICATE TO BE EFFECTIVE. (See note 6)	
	Please enter your VAT REGISTRATION NUMBER. Write "NONE"	9
	You must complete the following declaration :         Image: Interview of inverse and complete.         declare that the information entered on this form is true and complete.         I apply for cancellation of the VAT registration shown at box 7 above.         Signature       Director         Tick one box       Proprietor         Partner       Company         Author/sed         Secretary       Official	
	For Official Use	
All'd Refe VAT		

Form No. 15

		Regulation 178(1)(a)
	Is 1 Rel	vis your linst application? If not please give erende Nuu
HIM Customs	1	· · · · · · · · · · · · · · · · · · ·
and Excee	I	APPLICATION
Competent authority to which the application is addressed	۔ ا	by a business person established in the Commun ty for REFUND OF VALUE ADDED TAX {Prease read the explanatory notes before filling in)
		Foreinames and surname of heme of time of applicant
	1	Thouse number and street frame
	11	Plaue, munity and musi code
	Ł	Nature of applicants business
	ĻŽ	1 Pankulars of the Cillion: Authority and taxibus rises Registration No. in the country in which the applicant is established or has bighter remarked or
	з	normal place of residence
	4	Period to which the application raters
	5	Total amount of refixed requested (in ligures) [see overlas? for lemised1st)
	6	The applicant requests the refund of the amount shown in heading 5 in the manner desentors in heading 7
(*) Insert x		Method of settlement requested (*) Bank Postal account
in the appropriate		Account number of tinancial body
box		
	17	
	[	Name and address of the financial body
	a	<u>· · · · · · · · · · · · · · · · · · · </u>
	F	No.ofdocur ents enclosed
		(a) that the goods or services specified overleaf were used for the following business activities in the United Kingdom
	9	<ul> <li>that in the United Kingdom owing the period covered by this application, he/she engaged in (****)     </li> </ul>
		(1) the supply of goods or services
(1) laged x	-	(1) only the provision of services in respect of which tax is payable sulley by the person to which they are supplied
sopropriate box		() only in the provision of ostain exempted transport services and any thereto
		(c) that the particulars gives in this application are one
		The asplicant undertakes to pay back any ronnies wrongfully optained
		A:
		NOTE: Box 10 overheaf MUST he completed
		Page I.
VAT 65		PC_1(Pay, 1995)

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

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

Number	Nature of goods or services	Name, VAT Registration No. (If known) and address of supplier of goods or services	Date and number of invoice or import document	Arrount of tax retund applied for	FOR OFFICIAL USE ONLY
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					1
			·····		
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2) You are reminded that when tax is incurred by taxable persons who receive VAT group treatment, the group representative member must apply on behalf of all the members. As the supporting invoices produced will not necessarily be addressed to the representative member, the status cartificate must also contain the names of those oroup members who incurred the tax.

VAT 55 1R (06/95)



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

(ь)	supplies to travel agents which are for the direct benefit of travellers.	Under this scheme the term "travel agent"	<sup>1</sup> includes tour operators or
	any person who purchases or re-supplies services to travellers.		

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

VAT 66 - (05/25)

Рвдэ 3.

Form No. 16

Regulation 178(1)(b)(i)



# Certificate of Status of Taxable Person

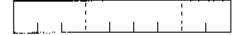
The undersigned

(Name of local VAT office)

Name of taxable person Address

Nature of activity

is a taxable person for the purposes of Value Added Tax, whose Registration number is



Date .....

	Otlice stamp	
		Signature
		(Name and grade)
VAT 66	CD 1017/N8(07/91)	F 5037( )

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

#### Information to be indicated:

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

### Information to be indicated:

# [<sup>F2</sup>SCHEDULE 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.
  - - (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 [<sup>F4</sup>Great Britain] 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 [<sup>F4</sup>Great Britain] to which the goods in question are consigned.

#### **Textual Amendments**

F3 Sch. 1A para. 1(e) omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, 90(a)(i) (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

F4 Words in Sch. 1A para. 1(f) substituted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, 90(a)(ii) (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

# 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.
  - <sup>F5</sup>(c) .....
  - (d) It shall include the document relating to the completion of an export to a place outside [<sup>F6</sup>Great Britain] referred to in regulation 145H(4)(c) and it shall relate that document to the export in question.

#### **Textual Amendments**

- F5 Sch. 1A para. 3(c) omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, 90(b)(i) (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F6 Words in Sch. 1A para. 3(d) substituted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, 90(b)(ii) (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

# 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 [<sup>F7</sup>regulation] 145H(4)(c) concerning goods which have been transferred to corresponding arrangements in [<sup>F8</sup>Great Britain], or which have been exported to a place outside [<sup>F9</sup>Great Britain], 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.

#### **Textual Amendments**

- **F7** Word in Sch. 1A para. 4(b) substituted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **90(c)(i)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- **F8** Words in Sch. 1A para. 4(b) substituted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **90(c)(ii)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F9 Words in Sch. 1A para. 4(b) substituted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, 90(c)(iii) (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- 5. Removals from a fiscal warehousing regime
  - (a) It shall identify the name and address of any person who at any time removes or causes the removal of any goods from the fiscal warehousing regime and that person's registration number if he is registered under the Act.
  - (b) It shall include a copy of the removal document issued by the Commissioners under regulation 145J(1) and shall relate it to the relevant removal.
- 6. Miscellaneous
  - (a) It shall incorporate any modifications to the features or requirements set out in paragraphs 1 to 5 above which the Commissioners may require in respect of the relevant fiscal warehousekeeper.
  - (b) A fiscal warehousekeeper may, with the prior agreement of the Commissioners, maintain a fiscal warehousing record in which any of the features or requirements set out in paragraphs 1 to 5 above are relaxed or dispensed with.]

### SCHEDULE 2

Regulation 3(1)

### REVOCATIONS

Com	menc	ement I	nformation	
	<b>C</b> 1	<b>a</b> · c	00 10 1005	

<b>11</b> Sch. 2 in force at 20.10.1995, see re	g.		1	l	
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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

Statutory instrument number	Title of Regulations
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
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

Statutory instrument number	Title of Regulations
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
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

Statutory instrument number	Title of Regulations
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
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 01/04/2022.

# Changes to legislation:

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