

**Status:** Point in time view as at 01/01/2023.

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

F1 SCHEDULE 1

Regulation 5(1)


**Textual Amendments**

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

Form No. 1

Regulation 5(1)

For official use only - do not detach

 **HM Revenue & Customs**

**Value Added Tax (VAT)  
Application for registration**

You can apply online  
Go to [www.hmrc.gov.uk](http://www.hmrc.gov.uk) and follow the links for 'to it online'.

How to fill in this form

- Please write clearly in black ink and use capital letters.
- If you need more space for any answers, continue on a separate sheet.

• If you need help, look at the Notes or phone our National Advice Service on 0845 010 9000.  
You may have to send us other forms and supporting information as well as this form; you will be told what is needed as you work through the form.  
You can download any forms you need from [www.hmrc.gov.uk](http://www.hmrc.gov.uk) or phone the National Advice Service.

**About the business**

**1** Status of the business  
Sole proprietors: please enter your full name - first name(s) followed by surnames  
  
  
  
Partnerships: please enter your trading name. Or, if you do not have one, enter the full names of all the partners. Partnerships must also complete form VAT2 and enclose it with this form.  
  
  
  
If you need more space, use a separate sheet of paper. Partnerships now go to Question 5.  
Corporate or unincorporated bodies: please enter the name of the company, club, association, trust, charity, etc.

**2** If the business has a trading name, enter it here

**3** If the business is a corporate body registered in the UK, enter the following details from the Certificate of Incorporation  
Certificate number  
  
Date of incorporation  
D  D  M  M  Y  Y  Y  Y  
Country of Incorporation

If the business is an unincorporated body, enter the type (for example, club, association, trust, charity, etc.)

**4** Are you registering as the Representative Member or nominated corporate body of a VAT group?  
Read the glossary in the Notes for a definition of 'VAT group'.  
Yes  No   
If No, complete and enclose forms VAT50 and VAT51.

**5** Business contact details  
Business address, that is, the principal place where most of the day to day running of the business is carried out.  
  
  
  
  
Postcode  
  
Contact telephone number  
  
Business fax number  
  
Business mobile telephone number  
  
Business email address  
  
Business website address  
WWW.

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<p><b>About the business continued</b></p> <p><b>6 Business activities</b> Read the note for Question 6. If the business activities are land or property-related, you may need to complete and enclose form VAT1614. Main activities:</p> <table border="1"><tr><td> </td></tr><tr><td> </td></tr><tr><td> </td></tr><tr><td> </td></tr></table> <p>Other activities:</p> <table border="1"><tr><td> </td></tr><tr><td> </td></tr><tr><td> </td></tr></table> <p>If you need more space, use a separate sheet of paper.</p> <p><b>7</b> Are you (or any of the partners or directors in this business) currently involved, or in the last two years have been involved, in any other business in the UK or Isle of Man (VAT registered or not) either as a sole proprietor, partner or director? Read the note for Question 7. Yes <input type="checkbox"/> No <input type="checkbox"/> If Yes, complete the boxes below:</p> <p>Business 1: name <input type="text"/></p> <p>Business 1: VAT number (if applicable) <input type="text"/></p> <p>Tick if still trading <input type="checkbox"/></p> <p>Business 2: name <input type="text"/></p> <p>Business 2: VAT number (if applicable) <input type="text"/></p> <p>Tick if still trading <input type="checkbox"/> If you need to show details of more than two businesses, use a separate sheet of paper.</p>								<p><b>About the business continued</b></p> <p><b>8 UK bank or building society account</b> Read the note for Question 8. Name of bank or building society <input type="text"/></p> <p>Account name <input type="text"/></p> <p>Sort code <input type="text"/> - <input type="text"/> - <input type="text"/></p> <p>Account number <input type="text"/></p> <p><b>About your VAT registration</b></p> <p><b>Taking over a going concern</b></p> <p><b>9</b> Are you registering for VAT because you have - taken over (or are about to take over) a business (or part of a business) as a going concern, OR - changed (or are about to change) the legal status of a VAT registered business? Important: read the note for Question 9 before you answer. Yes <input type="checkbox"/> No <input type="checkbox"/> If Yes, enter the date the transfer or change took place or is intended to take place. <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> This will be your effective date of registration. If No, go to Question 13 - ignore Questions 10 to 12.</p> <p><b>10</b> What is the previous owner's name? <input type="text"/></p> <p><b>11</b> Enter the previous owner's VAT number (if applicable) <input type="text"/></p> <p><b>12</b> Do you want to keep the previous owner's VAT number? Important: read the note for Question 12 before you answer. Yes <input type="checkbox"/> No <input type="checkbox"/> If Yes, you and the previous owner will need to complete form VAT60 and enclose it with this form. Now go to Question 18 - ignore Questions 13 to 17.</p>

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**Regulation 5(1)**

**VALUE ADDED TAX Partnership Details**

 For official use only  
Date of receipt

Each partner should complete one of the sections below.  
Please start at the beginning of each line and leave a space between words.  
Please use BLOCK CAPITALS and write clearly in ink.

Registration No. (where known)

**1**

Full name  
Home address  
Postcode  
Home telephone      Mobile telephone  
National Insurance Number or Tax Identifier in country of origin  
Signature      Date

**Partner details**

**2**

Full name  
Home address  
Postcode  
Home telephone      Mobile telephone  
National Insurance Number or Tax Identifier in country of origin  
Signature      Date

**Partner details**

**3**

Full name  
Home address  
Postcode  
Home telephone      Mobile telephone  
National Insurance Number or Tax Identifier in country of origin  
Signature      Date

**Partner details**

**4**

Full name  
Home address  
Postcode  
Home telephone      Mobile telephone  
National Insurance Number or Tax Identifier in country of origin  
Signature      Date

VAT 2      PT (November 2001)      Please continue overleaf ➡

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5 Partner details	
Full name	<input type="text"/>
Home address	<input type="text"/>
Postcode	<input type="text"/>
Home telephone	<input type="text"/> Mobile telephone <input type="text"/>
National Insurance Number or Tax Identifier in country of origin	<input type="text"/>
Signature	<input type="text"/> Date <input type="text"/>

6 Partner details	
Full name	<input type="text"/>
Home address	<input type="text"/>
Postcode	<input type="text"/>
Home telephone	<input type="text"/> Mobile telephone <input type="text"/>
National Insurance Number or Tax Identifier in country of origin	<input type="text"/>
Signature	<input type="text"/> Date <input type="text"/>

7 Partner details	
Full name	<input type="text"/>
Home address	<input type="text"/>
Postcode	<input type="text"/>
Home telephone	<input type="text"/> Mobile telephone <input type="text"/>
National Insurance Number or Tax Identifier in country of origin	<input type="text"/>
Signature	<input type="text"/> Date <input type="text"/>

8 Partner details	
Full name	<input type="text"/>
Home address	<input type="text"/>
Postcode	<input type="text"/>
Home telephone	<input type="text"/> Mobile telephone <input type="text"/>
National Insurance Number or Tax Identifier in country of origin	<input type="text"/>
Signature	<input type="text"/> Date <input type="text"/>

9 Partner details	
Full name	<input type="text"/>
Home address	<input type="text"/>
Postcode	<input type="text"/>
Home telephone	<input type="text"/> Mobile telephone <input type="text"/>
National Insurance Number or Tax Identifier in country of origin	<input type="text"/>
Signature	<input type="text"/> Date <input type="text"/>

IAT 2 reverse (11/01)

Status: Point in time view as at 01/01/2023.

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Regulation 6(1)

Both Parts of this application form must be filled in

**Part 1 To be completed by the new owner**

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

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

date	19
from	
(name of previous owner)	

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

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

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

Signature(s) \_\_\_\_\_

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

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

\*delete as necessary

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

date	19
to	
(name of new owner)	

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

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

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

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

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Signature(s) \_\_\_\_\_


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

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

\*delete as necessary

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Regulation 25(1)



**Value Added Tax Return**

For official use

Registration Number

Period

If your completed return and all the VAT payable are not received by the due date you will be in default and may be liable to a financial penalty

**Due Date:**

For official use D O R only	
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Please read the notes on the back before you fill in this form or if you use a special VAT accounting scheme. Fill in all boxes clearly in black ink, and write 'none' where necessary. Don't put a dash or leave a box blank. If there are no pence write '00' in the pence column. Do not enter more than one amount in any box. If there is a minus amount in boxes 1 to 4, enclose the figure in brackets.

		£	p
For official use	VAT due in this period on sales and other outputs	1	
	VAT due in this period on acquisitions from other EC Member States	2	
	Total VAT due (the sum of boxes 1 and 2)	3	
	VAT reclaimed in this period on purchases and other inputs (including acquisitions from the EC)	4	
	Net VAT to be paid to HMRC or reclaimed by you (Difference between boxes 3 and 4)	5	
	Total value of sales and all other outputs excluding any VAT. Include your box 6 figure	6	00
	Total value of purchases and all other inputs excluding any VAT. Include your box 9 figure	7	00
	Total value of all supplies of goods and related costs, excluding any VAT, to other EC Member States	8	00
	Total value of all acquisitions of goods and related costs, excluding any VAT, from other EC Member States	9	00

**DECLARATION** You, or someone on your behalf, must sign below. A false declaration can result in prosecution.

Full name of signatory (in capital letters) I,  declare that the information given above is correct and complete to the best of my knowledge and belief.

Signature  Date DD MM YYYY

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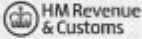
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<p><b>Online VAT returns</b></p> <p>If you would prefer not to continue completing this paper version of the VAT return, you can apply to file an electronic version online. You can find out more about online VAT returns at <a href="http://www.hmrc.gov.uk">www.hmrc.gov.uk</a></p> <p><b>How do I fill in my VAT return?</b></p> <p>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 <b>Filing in your VAT return. This is available online at <a href="http://www.hmrc.gov.uk">www.hmrc.gov.uk</a></b></p> <p>If you need any further advice on filing in your return, please phone our Helpline on 0845 010 9000.</p> <p>There is also an online guide on completing your VAT return at <a href="http://www.hmrc.gov.uk">www.hmrc.gov.uk</a> by selecting 'VAT' followed by 'VAT Returns and accounts' and 'VAT Returns: how to complete and submit a return box by box'.</p> <p><b>Box 1</b></p> <p>Enter the VAT due on all goods and services you supplied.</p> <p><b>Box 2</b></p> <p>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.</p> <p><b>Box 3</b></p> <p>Enter the total of boxes 1 and 2 added together. This is your 'output VAT' for the period.</p> <p><b>Box 4</b></p> <p>Enter the total amount of VAT charged on your business purchases. This is your 'input VAT' for the period.</p> <p><b>Box 5</b></p> <p>Take the figures in boxes 3 and 4 and deduct the smaller amount from the larger amount. Enter the difference in box 5. If this amount is under £1, you need not send any payment, nor will any repayment be made to you. However, you must still fill in this form and send it to the VAT Central Unit.</p> <p><b>Box 6</b></p> <p>Enter 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.</p> <p><b>Box 7</b></p> <p>Enter the total value of all your business purchases but leave out any VAT. You must include the value of your EC purchases shown in box 9.</p> <p><b>Box 8</b></p> <p>Enter the total value of supplies of goods (and related costs) supplied to other EC Member States. Leave out any VAT. If you enter an amount in box 8 you must also include that amount in your box 6 entry.</p> <p><b>Box 9</b></p> <p>Enter the total value of goods (and related costs) purchased from other EC Member States. Leave out any VAT. If you enter an amount in box 9 you must also include that amount in your box 7 entry.</p> <p><b>What if I use a special VAT accounting scheme?</b></p> <p>If you use a VAT accounting scheme there are different rules for completing some of the boxes on the VAT return. For further information, please see section 4 of Notice 700/12 <b>Filing in your VAT return</b> if you use any of the following schemes:</p> <ul style="list-style-type: none"> <li>• Flat Rate Scheme.</li> <li>• Cash Accounting Scheme.</li> <li>• Annual Accounting Scheme.</li> <li>• Margin Scheme for second-hand goods.</li> </ul> <p>or you:</p> <ul style="list-style-type: none"> <li>• supply or receive goods under reverse charge accounting arrangements</li> <li>• are in the Payments on Account (POA) regime.</li> </ul>	<p><b>How do I correct errors made on previous returns?</b></p> <p>You may be able to correct errors in VAT returns for the preceding three years by using boxes 1 and 4 on the return for the period of 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 (before correction) shown in box 6. Net errors exceeding £50,000 and those above £10,000 that exceed 1% of the box 6 amount must be separately notified. For further information see Notice 700/45</p> <p><b>How to correct VAT errors and make adjustments or claims.</b></p> <p><b>How do I pay?</b></p> <p>Information on how to pay is also available on our website at <a href="http://www.hmrc.gov.uk">www.hmrc.gov.uk</a> by selecting 'Paying HMRC' followed by 'VAT' or by phoning our Helpline on 0845 010 9000. Please allow enough time for payment to reach us by the due date. We suggest you allow at least three working days for this. If the due date falls on a weekend or bank holiday please ensure payment is received by the previous bank working day.</p> <p><b>1. Direct payment</b></p> <p>Using the internet, telephone banking, BACS Direct Credit or CHAPS, provide your bank or building society with the following information to make a direct payment:</p> <ul style="list-style-type: none"> <li>• payment amount</li> <li>• account name: HMRC VAT</li> <li>• sort code: 08-32-00</li> <li>• account number: 11983155</li> <li>• your VAT registration number.</li> </ul> <p><b>2. At your bank</b></p> <p>If your bank or building society offers this service we can send you a book of paylips to use. Phone us on 01702 366376 or 01702 366314 or email <a href="mailto:electronicpaymentsteam@hmrc.gsi.gov.uk">electronicpaymentsteam@hmrc.gsi.gov.uk</a> Take the pay slip 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 to 'HM REVENUE &amp; CUSTOMS ONLY'.</p> <p><b>3. Credit card or debit card</b></p> <p>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:</p> <ul style="list-style-type: none"> <li>• Credit or debit card details</li> <li>• VAT registration number.</li> </ul> <p>If you pay by any of the above methods you may receive up to seven extra calendar days for the return and payment to reach us.</p> <p><b>4. Post</b></p> <p>If you use this method, make your cheque payable to 'HM REVENUE &amp; CUSTOMS ONLY' followed by your VAT registration number and send your return and payment to us in the envelope provided. The envelope provided is for VAT payments only. You must not include any other payments.</p> <p>Further information on deadlines for filing your return and making payment is available online at <a href="http://www.hmrc.gov.uk">www.hmrc.gov.uk</a> by selecting 'VAT' followed by 'VAT Returns and accounts' and 'Deadlines for your VAT Return and payment'.</p> <p><b>Where do I send my return?</b></p> <p>Returns should be posted using the reply envelope provided. If you have mislaid this envelope, the address to send your return to is:</p> <p>VAT Controller VAT Central Unit BX5 5AT</p> <p><b>How do I notify business changes?</b></p> <p>You must tell the National Registration Service about any changes in your business circumstances, including a change of address. You can write to:</p> <p>HM Revenue &amp; Customs <b>Imperial House</b> 77 Victoria Street Grimsby Lincolnshire DN31 1DB</p> <p>Or go online at <a href="http://www.hmrc.gov.uk">www.hmrc.gov.uk</a> and select 'VAT' followed by 'Changing or canceling your VAT registration'.</p>
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Regulations 23, 25(4)



**Final Value Added Tax Return**

For official use

Registration Number

Period

**If your completed return and all the VAT payable are not received by the due date you will be in default and may be liable to a financial penalty**

**Due Date:**

For official use  
D O R  
only

Please read the notes on the back before you fill in this form or if you use a special VAT accounting scheme. Fill in all boxes clearly in black ink, and write 'none' where necessary. Don't put a dash or leave a box blank. If there are no pence write '00' in the pence column. Do not enter more than one amount in any box. If there is a minus amount in boxes 1 to 4, enclose the figure in brackets.

		£	p
VAT due in this period on sales and other outputs	1		
VAT due in this period on acquisitions from other EC Member States	2		
Total VAT due (the sum of boxes 1 and 2)	3		
VAT reclaimed in this period on purchases and other inputs (including acquisitions from the EC)	4		
Net VAT to be paid to HMRC or reclaimed by you (Difference between boxes 3 and 4)	5		
Total value of sales and all other outputs excluding any VAT. Include your box 8 figure	6		00
Total value of purchases and all other inputs excluding any VAT. Include your box 9 figure	7		00
Total value of all supplies of goods and related costs, excluding any VAT, to other EC Member States	8		00
Total value of all acquisitions of goods and related costs, excluding any VAT, from other EC Member States	9		00

**DECLARATION** You, or someone on your behalf, must sign below. A false declaration can result in prosecution.

Full name of signatory (in capital letters) I,  declare that the information given above is correct and complete to the best of my knowledge and belief.

Signature  Date DD MM YYYY

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VAT193v05C120609.indd 1

13/09/09 14:05:29

**How do I fill in my VAT return?**

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 **Filing in your VAT return**. This is available online at [www.hmrc.gov.uk](http://www.hmrc.gov.uk). If you need any further advice on filling in your return, please phone our Helpline on 0845 010 9000.

There is also an online guide on completing your VAT return at [www.hmrc.gov.uk](http://www.hmrc.gov.uk) by selecting 'VAT' followed by 'VAT Returns and accounts' and 'VAT Returns: how to complete and submit a return box by box'.

**Box 1**

Enter the VAT due on all goods and services you supplied. You must also include VAT due on stocks and assets you hold at the close of business on the day your registration is cancelled unless the VAT on their value is under £1,000.

**Box 2**

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

**Box 3**

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

**Box 4**

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

**Box 5**

Take the figures in boxes 3 and 4 and deduct the smaller amount from the larger amount. Enter the difference in box 5. If this amount is under £1, you need not send any payment, nor will any repayment be made to you. However, you must still fill in this form and send it to the VAT Central Unit.

**Box 6**

Enter 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.

**Box 7**

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

**Box 8**

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

**Box 9**

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

**What if I use a special VAT accounting scheme?**

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

- Flat Rate Scheme.
  - Cash Accounting Scheme.
  - Annual Accounting Scheme.
  - Margin Scheme for second-hand goods.
- or you:
- supply or receive goods under reverse charge accounting arrangements
  - are in the Payments on Account (POA) regime.

**How do I correct errors made on previous returns?**

You may be able to correct errors in VAT returns for the preceding three years by using boxes 1 and 4 on the return for the period of 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 (before correction) shown in box 6. Net errors exceeding £50,000 and those above £10,000 that exceed 1% of the box 6 amount must be separately notified. For further information see Notice 700/45 **How to correct VAT errors and make adjustments or claims**.

**How do I pay?**

Information on how to pay is also available on our website at [www.hmrc.gov.uk](http://www.hmrc.gov.uk) by selecting 'Paying HMRC' followed by 'VAT' or by phoning our Helpline on 0845 010 9000. Please allow enough time for payment to reach us by the due date. We suggest you allow at least three working days for this. If the due date falls on a weekend or bank holiday please ensure payment is received by the previous bank working day.

**1. Direct payment**

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

- payment amount
- account name: HMRC VAT
- sort code: 08-32-00
- account number: 11963155
- your VAT registration number.

**2. At your bank**

If your bank or building society offers this service we can send you a book of payslips to use. Phone us on 01702 366376 or 01702 366314 or email [electronicpaymentteam@hmrc.gsi.gov.uk](mailto:electronicpaymentteam@hmrc.gsi.gov.uk). Take the payslip and payment to any branch of your bank. Other banks may not accept payment. Any cheque must be drawn on your bank, and made payable to 'HM REVENUE & CUSTOMS ONLY'.

**3. Credit card or debit card**

If you have a credit or debit card (except American Express or Diners Club cards) issued by a UK bank you can pay over the internet using the BillPay service. To make your payment you will need your:

- Credit or debit card details
- VAT registration number.

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

**4. Post**

If you use this method, make your cheque payable to 'HM REVENUE & CUSTOMS ONLY' followed by your VAT registration number and send your return and payment to us in the envelope provided. The envelope provided is for VAT payments only. You must not include any other payments.

Further information on deadlines for filing your return and making payment is available online at [www.hmrc.gov.uk](http://www.hmrc.gov.uk) by selecting 'VAT' followed by 'VAT Returns and accounts' and 'Deadlines for your VAT Return and payment'.

**Selling your business?**

If you are selling all or part of your business as a going concern, the transfer of assets is not normally treated as a taxable supply and you must not charge VAT. For further information please see section 1.4 of Notice 700/11 **Canceling your registration**.

**Where do I send my return?**

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

VAT Controller  
VAT Central Unit  
BX5 5AT

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Regulation 5(1)

## Application For VAT Registration

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

**Please write clearly in black ink.**

GD 3478(1102)

**Do not detach**



**Status:** Point in time view as at 01/01/2023.  
**Changes to legislation:** There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

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

Tick one box

NO  Go to 10

YES  and the option was exercised in  on

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

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

NO  Go to 12

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

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

I am **REQUIRED TO BE REGISTERED** from

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

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

NO

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

The date from which I wish to be registered is

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

£

**14. Declaration**

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

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

Signature .....

Tick one box

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

**Status:** Point in time view as at 01/01/2023.

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

Regulation 5(1)

## Application For VAT Registration

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

**Please write clearly in black ink.**

CD 343894 (1/1/92)

**Do not detach**





Status: Point in time view as at 01/01/2023.

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

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

Yes  and I exceeded the threshold on

because the value of my acquisitions from 1st January amounted to £  Go to 10

No  because the value of my acquisitions from 1st January amounted to £

If the answer is NO do you expect the value of ACQUISITIONS you will make in the next 30 days to exceed the registration limit?

Yes  Go to 10

No  Go to 11

10. If the answer to EITHER PART OF QUESTION 9 is YES, from what date MUST you be registered for VAT ? (See note 10) - This is VERY IMPORTANT

I am required to be registered from

But I would like to be registered from this earlier date  Go to 12

11. I am NOT REQUIRED to be registered but I WISH to be registered from

12. Do you make taxable supplies in the UK?

YES  Please enter the ESTIMATED VALUE OF TAXABLE SUPPLIES you have made in the last 12 months £

NO

13. Do you wish to request EXEMPTION from registration because all your acquisitions are ZERO-RATED?

Yes  and my zero-rated acquisitions amount to £

No

14. Declaration

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

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

Signature .....

Tick one box

- Proprietor  Partner  Director  Company Secretary  Authorised Official  Trustee

**Status:** Point in time view as at 01/01/2023.  
**Changes to legislation:** There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

**Value Added Tax**  
**VAT Registration Notification**

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

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

**Name**

- 1. 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.

--

- 2. Do you have a trading name?                      Yes                       No

Please give the trading name of the business.

--

**Business address**

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

Postcode	<input style="width: 90%;" type="text"/>	Phone number	<input style="width: 95%;" type="text"/>
		Fax number	<input style="width: 95%;" type="text"/>

**Tax representative**

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

Name			
Address			
	<input style="width: 95%;" type="text"/>	Phone number	<input style="width: 95%;" type="text"/>
Postcode	<input style="width: 95%;" type="text"/>	Fax number	<input style="width: 95%;" type="text"/>

**Status:** Point in time view as at 01/01/2023.

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

**Status**

5. What is the structure/legal status of the business? (Please tick)

Sole proprietor

Partnership

Corporate body

(Please give your company incorporation details)

Certificate number  Date

Unincorporated body

Please give details

**Business activities**

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

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

**Bank details**

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

Sort code <input type="text"/>	Account number <input type="text"/>
or	
No bank account (please tick) <input type="checkbox"/>	Girobank account number <input type="text"/> <input type="text"/> <input type="text"/>

**Computer accounts**

8. Is your accounting system computerised?

Yes (Give details below) <input type="checkbox"/>	No <input type="checkbox"/>
Computer type <input type="text"/>	
Software <input type="text"/>	Version <input type="text"/>

**Relevant supplies**

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

<input type="checkbox"/>	Yes, I made my first relevant supply on	<input type="text"/>
<input type="checkbox"/>	No, but I expect to make my first relevant supply on	<input type="text"/>

**Status:** Point in time view as at 01/01/2023.

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

10. When did you first have reasonable grounds to believe that you were going to make relevant supplies?

Date

11. What value of relevant supplies do you expect to make in the next 12 months?

£

12. Do you make any other taxable supplies in the UK?

Yes  No

If, "Yes", enter the estimated value of all taxable supplies, other than your relevant supplies, that you expect to make in the UK in the next 12 months.

£

**Transfer of assets**

13. Are you registering because VAT has been recovered by a predecessor in connection with the relevant supplies you have made, or intend to make?

Yes  No

If "Yes", give the name(s) and address(es) of the person(s) who recovered VAT under either the Eighth or Thirteenth Directive refund schemes.

**Exemption**

14. Do you want exemption from registration because your relevant supplies are wholly zero-rated?

Yes  No

If "Yes", give the expected value of your zero-rated supplies in the next 12 months.

Zero-rated relevant supplies

**Other VAT registrations**

15. Are you involved in, or have you (or any other partners or directors in your business) been involved in any other businesses in the past 5 years?

Yes  No

If "Yes", give the names and VAT registration numbers of these businesses.  
(Continue on a separate sheet, if necessary)

**Status:** Point in time view as at 01/01/2023.

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

**Declaration**

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

Signature	<input style="width: 95%;" type="text"/>	Date	<input style="width: 95%;" type="text"/>
Full name	<input style="width: 95%;" type="text"/>		

What is your position in the business? (Please tick)

Proprietor	<input type="checkbox"/>	Partner	<input type="checkbox"/>	Director	<input type="checkbox"/>
Company Secretary	<input type="checkbox"/>	Trustee	<input type="checkbox"/>	Other	<input type="checkbox"/>

If "Other", give details

**Checklist**

- Have you answered every question?
- Have you signed the form?
- Partnership? Remember to complete Form VAT 2
- Appointing a tax representative? Remember to complete Form VAT1TR

**What to do next**

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

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

**For office use**

Local office code and registration number		D      M      Y			Stagger	Status	
<input style="width: 95%;" type="text"/>		<input style="width: 95%;" type="text"/>			<input type="checkbox"/>	<input type="checkbox"/>	
Name		Trade classification			Taxable turnover		
<input style="width: 95%;" type="text"/>		<input style="width: 95%;" type="text"/>			<input style="width: 95%;" type="text"/>		
Trade name		Value of Sales to EC			Value of Purchases from EC		
<input style="width: 95%;" type="text"/>		<input style="width: 95%;" type="text"/>			<input style="width: 95%;" type="text"/>		
Rept.	Vol	Oversize name address	Comp user	Group Div	Intg.	Overseas	Intg. EC
<input type="checkbox"/>	<input type="checkbox"/>	<input style="width: 95%;" type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Registration		Obligatory/Voluntary	Exemption	Intending	Transfer of Regn No		
Approved - Initial/date							
Refused - Initial/date							
Form issued - Initial/date		VAT9/other	VAT8	Letter	Approval letter		

VAT1C

1B(March 2000)

»



Status: Point in time view as at 01/01/2023.

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

Regulation 191(1)

VAT 65A



Official authority to which the application is addressed

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

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

[ ]

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

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

(\*) Insert x in the appropriate box

(\*) Insert x in the appropriate box

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

NOTE: Box 10 overleaf MUST be completed

VAT 65A

GD 0274/1/95(1/94)

Page 1. F 35C4 (January 1994)





**Status:** Point in time view as at 01/01/2023.

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

- 2; Refunds of tax incurred may only be claimed subject to the rules of the United Kingdom. Brief details of supplies on which tax cannot be reclaimed are given in HM Customs and Excise Notice 729. Tax incurred on the following supplies also will not be refunded:
  - (a) supplies of goods which have been or are about to be exported; and
  - (b) supplies to travel agents which are for the direct benefit of travellers. Under this scheme the term 'travel agent' includes tour operators or any person who purchases or re-supplies services to travellers

Number	Nature of goods or services	Name, VAT Registration No. (if known) and address of supplier of goods or services	Date and number of invoice or import document	Amount of tax refund applied for	FOR OFFICIAL USE ONLY
TOTAL B/F					
<b>TOTAL</b>					

**Status:** Point in time view as at 01/01/2023.  
**Changes to legislation:** There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

Regulation 191(1)(b)



## Certificate of Status of Business Person

The undersigned .....  
(Name and address of official authority)

certifies that .....  
(Name of business person)

.....  
(Nature of activity)

.....  
(Address of the Establishment)

is a registered business person in .....  
(Name of country)

\*his registration number being 

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

Date .....

Signature .....

Office date stamp

.....  
(Name and grade)

**\*If the applicant does not have a registration number, the official authority should state the reason for this.**

**VAT 68A** CD 3299(NS)(07/92)

F 88091 )

**Status:** Point in time view as at 01/01/2023.

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

Regulation 201(a)

 HM Revenue & Customs

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

**Official use only**  
Claim reference number

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

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

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

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

**3** Your daytime contact phone numbers

**4** Your address

  
  
  
Postcode

Is this the building you are claiming for?

No  Yes

**5** Your National Insurance number

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

 DD MM YYYY  

**7** Date you occupied the building

 DD MM YYYY  

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

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

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

No  Yes

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

No  Yes

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

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

No  Yes

*if Yes, you are not eligible to claim*

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

No  Yes

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

No  Yes

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

No  Yes

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

VAT431NBPage 1HMRC 06/09

**Status:** Point in time view as at 01/01/2023.  
**Changes to legislation:** There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

Claimant: enter your full name here

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

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

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

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

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

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

Is the building detached, semi-detached, terraced?

Number of storeys

Number of reception rooms

Number of bedrooms

Number of bathrooms/en-suites

Number of kitchen/utility rooms

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

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

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













**Status:** Point in time view as at 01/01/2023.  
**Changes to legislation:** There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)



## VAT refunds for DIY housebuilders Claim form for conversions

Official use only

Claim reference number

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

### A Personal details

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

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

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

3 Your daytime contact phone numbers

4 Your address

  
  
  
 Postcode

Is this the building you are claiming for?

No  Yes

5 Your National Insurance number

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

 DD MM YYYY

7 Date you occupied the building

 DD MM YYYY

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


### B Are you eligible to claim?

Refer to the guidance notes

9 Have you converted a non-residential building?

By conversion we mean converting a non-residential building into a dwelling

No  Yes

10 Have you carried out works to a building that has previously been lived in?

No  Yes

11 Have you got evidence that the building has been empty for 10 years or more before works started?

No  Yes

If No, you are not eligible to claim

12 Are you 'fitting out or finishing' a converted non-residential building?

No  Yes

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

No  Yes

If Yes, you are not eligible to claim

14 Has Planning Permission been granted for your conversion/renovation/alteration works?

To obtain a VAT refund you must provide evidence that the works are lawful and send to us a copy of the Planning Permission

No  Yes

If No, explain the reason why below

**Status:** Point in time view as at 01/01/2023.

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

Claimant: enter your full name here

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

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

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

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

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

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

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

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

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

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





*Status: Point in time view as at 01/01/2023.*  
**Changes to legislation:** There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

Claimant: enter your full name here

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

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

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

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

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

**Total paid**

**E Total VAT calculated** see notes









Status: Point in time view as at 01/01/2023.  
Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

Claimant: enter your full name here

---

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

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

Total amount of VAT claimed from part D  
£  .

Total amount of VAT claimed from part E  
£  .

Total amount of VAT claimed from part F  
£  .

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

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

Full name(s) of account holder(s)

Sort code  
 -  -

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

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

Have you enclosed the following documents?

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

Full Planning Permission    No     Yes

Or  
Outline Planning Permission and Approval of Reserved Matters    No     Yes

Note: both documents are needed

**And**

Completion Certificate or other acceptable evidence    No     Yes

A full set of building plans    No     Yes

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

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

If Yes, give details of your agent or accountant here

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

I declare that:

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

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

Signature(s)

Date DD MM YYYY

Status: Point in time view as at 01/01/2023.

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

Regulation 21, 22, 23



### Value Added Tax EC Sales List

If blank, please enter your name and address here

Please enter the following details. If you don't, we won't be able to use the information you give on the rest of this form.  
VAT Registration Number  
Branch/subsidiary identifier Period reference MMYY  
To avoid a penalty, please make sure this form reaches HMRC within 14 days of the period end date.

Enter the dates in the format DD MM YYYY  
Period for goods from to  
Period for services from to

If you move, transfer, supply or sell goods or supply services to other EU countries you have to complete an EC Sales List. If you have not been involved in any such transactions during this period, you do not need to complete this form.

If you file your EC Sales List online, you will get an extra seven days to do so. To find out more go to [www.hmrc.gov.uk](http://www.hmrc.gov.uk) and under do it online select VAT Online.

Before you start, please enter your details at the top of this page. When we receive this form we will scan it, so please write clearly in black ink and leave blank any boxes that don't apply to you. The notes on page 2 will help you complete the rest of this form. If you have more than eight transactions to record, please use a VAT101A Continuation sheet. See page 2 for details. For further advice go to [www.hmrc.gov.uk](http://www.hmrc.gov.uk) or phone our Helpline on 0845 010 9000 (Monday to Friday, 8am to 8pm).

Country code	Customer VAT Registration Number	Total value of supplies in pounds sterling	Indicator
		£	• 00
		£	• 00
		£	• 00
		£	• 00
		£	• 00
		£	• 00
		£	• 00
		£	• 00

**Declaration** You, or someone on your behalf, must sign below.  
I declare that the information given on this form and any continuation sheets is correct and complete to the best of my knowledge.  
Signature Contact number In case we need to speak to you  
Full name of signatory in capital letters Date DD MM YYYY Number of pages to this list

**Status:** Point in time view as at 01/01/2023.  
**Changes to legislation:** There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

## Before you start

### Monthly Sales Lists

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

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

### Simplified annual EC Sales List (ESL) for supplies of goods

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

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

## How to fill in this form

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

### Country code

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

EC country codes					
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	SK
Denmark	DK	Latvia	LV	Slovenia	SI
Estonia	EE	Lithuania	LT	Spain	ES
Finland	FI	Luxembourg	LU	Sweden	SE
France	FR	Malta	MT		

### Customer's VAT Registration Number

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

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

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

You can check that a number is valid on the Europa website. Go to [www.ec.europa.eu/taxation\\_customs/vies](http://www.ec.europa.eu/taxation_customs/vies)

### Total value of supplies and the indicator box

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

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

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

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

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

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

## Other forms you may need

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

If you need to correct any data supplied in a previous period or supply previously omitted data, please do so on form VAT101B *Correction to EC Sales List*.

To obtain any of these forms, please go to [www.hmrc.gov.uk](http://www.hmrc.gov.uk) select Find a Form and enter the form number (for example, VAT101A or VAT101B). 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](http://www.hmrc.gov.uk) or phone the Helpline on **0845 010 9000** Monday to Friday, 8am to 8pm.

Status: Point in time view as at 01/01/2023.

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

Regulation 22(6), 23



### New Means of Transport

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

Ref

**For the purchaser to complete**

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

Forename(s) .....

Full Address in the UK .....

.....

Telephone .....

Permanent/Temporary (Delete as applicable)

Full address in Member State of Destination

.....

.....

Telephone .....

Permanent/Temporary (Delete as applicable)

Are you: a UK Resident?  an overseas visitor?

(Tick one box)

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

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

.....

**I Declare that:**

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

Signature .....

Date .....

VAT 411 (Customs Copy)

Page 1

PSI, (UK) 1995

**For the Supplier to complete**

Full Name and Address

.....

.....

Telephone .....

Vat Registration No.  GB

**Details of the New Means of Transport**

Motorised Land Vehicle  Ship  Aircraft

(Tick as applicable)

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

**I Declare That:**

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

Signature .....

Date .....

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

**Status:** Point in time view as at 01/01/2023.  
**Changes to legislation:** There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

Regulation 204(c)



**Value Added Tax  
 Flat Rate Scheme for Agriculture  
 Application for Certification**

Notes to help you complete this form are on the reverse. Please read them carefully

1. Please enter your FULL NAME in BLOCK LETTERS. (See note 1)


2. Please enter the ADDRESS of your BUSINESS. (See note 2)

Postcode	Tel No.

3. Please describe your BUSINESS INCLUDING NON-FARMING ACTIVITIES. (See note 3)

--

4. Please enter the ESTIMATED VALUE of AGRICULTURAL SUPPLIES you expect to make in the next 12 months. (see note 4)

--

5. Please enter the ESTIMATED VALUE of SUPPLIES OF OTHER GOODS and SERVICES which you expect to make in the next 12 months. (See note 5)

--

6. Please enter the DATE from which you wish your CERTIFICATE TO BE EFFECTIVE. (See note 6)

--

7. Please enter your VAT REGISTRATION NUMBER. Write "NONE" if you are not registered for VAT. (See note 7)

--	--	--	--

8. You must complete the following declaration :

I .....  
(enter your full name in BLOCK LETTERS)  
 declare that the information entered on this form is true and complete.  
 I apply for cancellation of the VAT registration shown at box 7 above.

Signature ..... Date .....

Tick one box      Proprietor       Director       Trustee   
                          Partner       Company Secretary       Authorised Official

**For Official Use**

Initials and Date					
All'd	<input type="text"/>	LVO	<input type="text"/>	TC	<input type="text"/>
Ref'd	<input type="text"/>	EDC	<input type="text"/>	Abbreviated name <input type="text"/>	

Status: Point in time view as at 01/01/2023.

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

Regulation 178(1)(a)

VAT 65



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

Competent authority to which the application is addressed

[ ]

APPLICATION by a business person established in the Community for REFUND OF VALUE ADDED TAX (Please read the explanatory notes before filling in)

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

(\*) Insert x in the appropriate box

(\*) Insert x in the appropriate box

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

NOTE: Box 10 overleaf MUST be completed





**Status:** Point in time view as at 01/01/2023.

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

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

Number	Nature of goods or services	Name, VAT Registration No. (if known) and address of supplier of goods or services	Date and number of invoice or import document	Amount of tax refund applied for	FOR OFFICIAL USE ONLY
TOTAL B/F					
<b>TOTAL</b>					

*Status: Point in time view as at 01/01/2023.  
Changes to legislation: There are currently no known outstanding effects for  
the The Value Added Tax Regulations 1995. (See end of Document for details)*

Regulation 178(1)(b)(i)



## Certificate of Status of Taxable Person

The undersigned

.....  
(Name of local VAT office)

Name of taxable person
Address ..... .....
Nature of activity

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

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

Date .....

Office stamp
--------------

Signature .....

.....  
(Name and grade)

**VAT 66**      CD 10 7 IN 8 (0799)      F 50371      )

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

**Status:** Point in time view as at 01/01/2023.

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

**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.
  - <sup>F3</sup>(e) .....
  - (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.

**Status:** Point in time view as at 01/01/2023.  
**Changes to legislation:** There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

**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****Commencement Information**

- II** Sch. 2 in force at 20.10.1995, see **reg. 1**

<b>Statutory instrument number</b>	<b>Title of Regulations</b>
<a href="#">SI 1972/1148</a>	The Value Added Tax (Supplies by Retailers) Regulations 1972
<a href="#">SI 1973/293</a>	The Value Added Tax (Trading Stamps) Regulations 1973
<a href="#">SI 1975/274</a>	The Value Added Tax (Supplies by Retailers) (Amendment) Regulations 1975
<a href="#">SI 1979/224</a>	The Value Added Tax (Supplies by Retailers) (Amendment) Regulations 1979
<a href="#">SI 1980/1537</a>	The Value Added Tax (Repayment to Community Traders) Regulations 1980

**Status:** Point in time view as at 01/01/2023.

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

<b>Statutory instrument number</b>	<b>Title of Regulations</b>
SI 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

<b>Statutory instrument number</b>	<b>Title of Regulations</b>
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

**Status:** Point in time view as at 01/01/2023.

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

<b>Statutory instrument number</b>	<b>Title of Regulations</b>
SI 1993/761	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 01/01/2023.

**Changes to legislation:**

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