
STATUTORY INSTRUMENTS

2018 No. 1228

**The Value Added Tax (Disclosure of Information Relating
to VAT Registration) (EU Exit) Regulations 2018**

Disclosure of information relating to VAT registration

4. The information is—
- (a) whether or not the specified number is a registration number which is allocated to a person registered in the register kept by HMRC Commissioners pursuant to section 3(3) of the Value Added Tax Act 1994⁽¹⁾; and
 - (b) the name and address of the person to whom the registration number is allocated.