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SCHEDULES

SCHEDULE 1

REGISTRATION

Discretionary registration or exemption from registration

- 11 (1) Notwithstanding the preceding provisions of this Schedule—
- (a) where a person who makes or intends to make taxable supplies satisfies the Commissioners that any such supply is zero-rated or would be zero-rated if he were a taxable person they may, if he so requests and they think fit, exempt him from registration ; and
 - (b) where a person who makes or satisfies the Commissioners that he intends to make taxable supplies is not and will not be liable to be registered the Commissioners may, if he so requests and they think fit, treat him as so liable, subject to such conditions as they think fit to impose,
- until it appears to the Commissioners that the request should no longer be acted upon or the request is withdrawn; but the Commissioners may by notice given in such manner as appears to them appropriate for the information of persons making taxable supplies prevent the withdrawal of such a request made after the publication of the notice for such period after it is made as may be specified in the notice.
- (2) A person exempted from registration under sub-paragraph (1)(a) above shall notify the Commissioners without delay of any material change in the nature of the supplies made by him and of any material alteration in any quarter in the proportion of his taxable supplies that are zero-rated.
- (3) Where the Commissioners refuse to act or to continue to act on a request made by a person under sub-paragraph (1)(b) above, they shall give him written notice of their decision and of the grounds on which it was made.
- 12 The Treasury may by order substitute for any of the sums for the time being specified in paragraphs 1 and 2 above such greater sums as they think fit.