

SCHEDULES

SCHEDULE 1

REGISTRATION

Notification of liability and registration

- 3 A person who by virtue of paragraph 1(a) above is liable to be registered after the end of any quarter shall notify the Commissioners of his liability within ten days of the end of that quarter and the Commissioners shall register any such person with effect from the twenty-first day of the next quarter or such earlier date as may be agreed between them and that person.
- 4 A person who by virtue of paragraph 1(b) above is liable to be registered by reason of the value of his taxable supplies in any period shall notify the Commissioners of that liability not later than the beginning of that period, and the Commissioners shall register any such person with effect from the beginning of that period or such earlier date as may be agreed between them and that person.
- 5 (1) Where a person who satisfies the Commissioners that he intends to make taxable supplies from a specified date and will be liable to be registered when he does so requests to be registered the Commissioners may, subject to such conditions as they think fit to impose, register him from such date as may be agreed between them and that person.
- (2) The Commissioners may cancel the registration of a person under this paragraph if he does not begin to make taxable supplies by the date specified in his request or does not become liable to be registered from that date.
- 6 Paragraphs 3 to 5 above apply to persons who were not liable to be registered on 1st April 1973.