

SCHEDULES

SCHEDULE 1

Section 2(5).

REGISTRATION

Liability to be registered

- 1 A person who makes taxable supplies but is not registered is liable to be registered—
- (a) after the end of any quarter, if the value of his taxable supplies—
 - (i) in that quarter has exceeded £6,000 ; or
 - (ii) in the four quarters then ending has exceeded £18,000; or
 - (b) at any time, if there are reasonable grounds for believing that the value of his taxable supplies in the period of one year beginning at that or any later time will exceed £18,000 ;
- except that a person is not liable to be registered by virtue of sub-paragraph (a)(i) above after the end of any quarter if the Commissioners are satisfied that the value of his taxable supplies in that quarter and the next three quarters will not exceed £18,000.
- 2 A registered person who makes taxable supplies shall cease to be liable to be registered—
- (a) after the end of any quarter or prescribed accounting period if he has been registered for the whole of the two years then ending and the value of his taxable supplies in each of those years has been £18,000 or less ; and
 - (b) at any time, if the Commissioners are satisfied that the value of his taxable supplies in the period of one year then beginning will be £17,000 or less ;
- except that a person shall not at any time cease to be liable to be registered by virtue of sub-paragraph (a) above if there are reasonable grounds for believing that the value of his taxable supplies in the period of one year then beginning will exceed £18,000.

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.

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- 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.

Notification of end of liability and cancellation of registration

7 A registered person who ceases to make taxable supplies shall notify the Commissioners of that fact within ten days of the date on which he does so and the Commissioners shall cancel the registration of any such person.

8 Where by virtue of paragraph 2(a) above, a registered person ceases to be liable to be registered and notifies the Commissioners of that fact, the Commissioners shall cancel his registration with effect from the end of the period of 14 days beginning with the date on which he so notifies them or from such other date as may be agreed between them and that person.

9 Where a registered person requests the Commissioners to cancel his registration by virtue of paragraph 2(b) above and the Commissioners are at any time satisfied as mentioned in that paragraph they shall cancel his registration as from that time.

10 Where a registered person who has at any time ceased to be liable to be registered by virtue of paragraph 2 above has before that time failed or subsequently fails to make any return or account for or pay any tax as required by or under this Act, the Commissioners may, if they think fit, cancel his registration with effect from such date as they may determine.

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

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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.

Supplementary

13 The provisions of this Act relating to the determination of the value of a supply of goods or services shall apply for the purposes of this Schedule with the modification that no allowance shall be made for tax,

14 Any notification required under this Schedule shall be made in such form and shall contain such particulars as the Commissioners may by regulations prescribe.

15 References in this Schedule to registration are references to registration in a register kept by the Commissioners for the purposes of this Act and references in this Schedule to supplies are references to supplies made in the course or furtherance of a business.