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**STATUTORY INSTRUMENTS**

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**1985 No. 1650****VALUE ADDED TAX****The Value Added Tax (General) Regulations 1985  
(Amendment) Regulations 1985**

*Made* - - - - - 30th October 1985

*Laid before the  
House of Commons* 8th November 1985

*Coming into Operation* 1st January 1986

The Commissioners of Customs and Excise, in exercise of powers conferred on them by sections 16(7) and 31(4) of, paragraph 14 of Schedule 1 and paragraphs 6(4) and 7(2) of Schedule 7 to, the Value Added Tax Act 1983(a) and of all other powers enabling them in that behalf, hereby make the following Regulations:

1. These Regulations may be cited as the Value Added Tax (General) Regulations 1985 (Amendment) Regulations 1985 and shall come into operation on 1st January 1986.

2. The Value Added Tax (General) Regulations 1985(b) shall be amended in accordance with the following provisions of these Regulations.

3. In regulation 4—

(a) after paragraph (1) there shall be inserted a new paragraph as follows—

“(1A) The notification or request referred to in paragraph (1) of this regulation shall include a declaration, signed by the person who is required to make the notification or request, to the effect that all the information entered in or accompanying it is true and complete.”; and

(b) in paragraph (2), after the word “notification”, there shall be inserted the words “or request”.

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(a) 1983 c. 55; section 31 was amended by section 31 of the Finance Act 1985 (c. 54), paragraph 6(4) of Schedule 7 was amended by section 16 of the Finance Act 1984 (c. 43), and paragraph 7(2) of Schedule 7 was amended by paragraph 2 of Schedule 7 to the Finance Act 1985.

(b) S.I. 1985/886.

4. In regulation 5(3) for the words "3 years" there shall be substituted the words "6 years".

5. In regulation 6(1) for the words "3 years" there shall be substituted the words "6 years".

6. In regulation 7(1) for the words "3 years" there shall be substituted the words "6 years".

7. In regulation 11 there shall be added at the end a new paragraph—

"(3) In relation to a company which is a taxable person, the references in paragraph (1) of this regulation to the taxable person becoming bankrupt or incapacitated shall be construed as references to its going into liquidation or receivership or to an administration order being made in relation to it."

8. In regulation 42(1), after the words "goods imported" in line 2 there shall be inserted the words "before 1st January 1986".

9. Regulation 43 is hereby revoked.

10. In regulation 53—

for paragraph (b) there shall be substituted the following—

" (b) where the final destination was to be—

- (i) the Republic of Ireland, the value of the goods together with tax exceeded £45,
- (ii) Denmark or Greece, the value of the goods together with tax exceeded £165, or
- (iii) any other member state of the Community, the value of the goods together with tax exceeded £207; and"

11. In regulation 55 (1)—

for subparagraph (b) there shall be substituted the following—

" (b) where the final destination was to be—

- (i) the Republic of Ireland, the value of the goods together with tax exceeded £45,
- (ii) Denmark or Greece, the value of the goods together with tax exceeded £165, or
- (iii) any other member state of the Community, the value of the goods together with tax exceeded £207; and "

12. In regulation 65—

(a) for paragraph (1) there shall be substituted the following—

"(1) If upon demand made by an authorised person, being a Collector of Customs and Excise or an officer of rank not below that

of Executive Officer, a person neglects or refuses to pay tax which he is required to pay under the Act or any regulation made thereunder, a Collector or an officer of rank not below that of Senior Executive Officer may distrain on the goods and chattels of that person and by warrant signed by him direct any authorised person to levy such distress, provided that where an amount of tax is due under paragraph 4(9) of Schedule 7 to the Act (other than an amount assessed as due under paragraph 4(1) of the said Schedule upon failure by a person to make a return) no distress shall be levied until 30 days after that amount became due.”;

(b) for paragraph (2) there shall be substituted the following—

“(2) If a justice of the peace is satisfied on information on oath that an authorised person is unable to obtain entry to any premises for the purpose of levying such distress, he may issue a warrant in writing authorising any authorised person to enter the premises specified in the warrant, by force, in the daytime within 14 days from the time of the issue of the warrant.”; and

(c) for paragraph (3) there shall be substituted the following—

“(3) A levy or warrant to enter premises by force shall be executed by or under the direction of, and in the presence of, the authorised person.”.

13. In regulation 66—

(a) in paragraph (a), after the words “Collector of Customs and Excise”, there shall be inserted the words “or an officer of rank not below that of Senior Executive Officer”; and

(b) in paragraph (b), after the word “sheriffdom”, there shall be inserted the words “, provided that where an amount of tax is due under paragraph 4(9) of Schedule 7 to the Act (other than an amount assessed as due under paragraph 4(1) of the said Schedule upon failure by a person to make a return) the warrant shall not be executed until 30 days after that amount became due;”.

14. The Schedule to the Regulations shall be amended by deleting the form numbered 5 thereof and substituting the form numbered 5 in the Schedule to these Regulations.

*P. Jefferson Smith,*  
Commissioner of Customs and Excise

30th October 1985  
King's Beam House,  
Mark Lane,  
London EC3R 7HE.

SCHEDULE

(Regulation 58(4))

Form No. 5



Final Return of Value Added Tax

For the period

..... to .....

To be returned not later than .....

These dates must not be altered without the agreement of Customs and Excise.

For Official Use

Registration No

Period

[Registration No box]

9999

Please complete the whole of this form. The notes on the back and Filing in your VAT return will help you to do this. Return it, with any VAT due, in the enclosed envelope to the Controller, VAT Central Unit, H M Customs and Excise, 21 Victoria Avenue, SOUTHEND-ON-SEA X SS99 1AT.

Complete all boxes (writing "none" where necessary). If an exact amount of pounds is to be entered write "00" in the pence column. Do not put a dash or leave the column blank.

Fold here

Fold here

FOR OFFICIAL USE

	£	p
VAT DUE in this period on OUTPUTS (sales, etc) including tax on stocks and assets of (see Note 1 on Form VAT 35) £.....	1	
Underdeclarations of VAT made on previous returns (but not those notified in writing by Customs and Excise)	2	
<b>TOTAL VAT DUE (box 1 + box 2)</b>	3	
VAT DEDUCTIBLE in this period on INPUTS (purchases, etc)	4	
Overdeclarations of VAT made on previous returns (but not those notified in writing by Customs and Excise)	5	
<b>TOTAL VAT DEDUCTIBLE (box 4 + box 5)</b>	6	
<b>NET VAT PAYABLE OR REPAYABLE (Difference between boxes 3 and 6)</b>	7	

Please tick only ONE of these boxes:

box 3 greater than box 6

payment by credit transfer

payment enclosed

box 6 greater than box 3

repayment due

How to pay the VAT due

Cross all cheques and postal orders "A/C Payee only" and make them payable to "H M Customs and Excise". Make credit transfers through account 3078027 at National Girobank or 10-70-50 52055000 for Bank Giros. In your own interest do not send notes, coins, or uncrossed postal orders through the post.

Please write your VAT registration number on the back of all cheques and credit transfer slips.

Failure to make a complete return or to pay the full amount of VAT payable by the due date is an offence.

DECLARATION by the signatory to be completed by or on behalf of the person named above.

I, ..... declare that the information given in this return is true and complete.

Signed ..... Date ..... 19 .....

\*(Proprietor, partner, director, secretary, responsible officer, committee member of club or association, duly authorised person) \*Delete as necessary.

Value of Outputs (excluding any VAT) 8 [ ]

Value of Inputs (excluding any VAT) 9 [ ]

Please tick box(es) if the statement(s) apply:

box 5 includes bad debt relief  box 8 includes exempt outputs  box 8 includes exports

Retail schemes If you have used any of the schemes in the period covered by this return please tick the box(es) to show all the schemes used.

[A] [B] [C] [D] [E] [F] [G] [H] [J]

## EXPLANATORY NOTE

*(This Note is not part of the Regulations.)*

These Regulations, which come into operation on 1st January 1986, amend various provisions of the Value Added Tax (General) Regulations 1985.

Regulation 3 amends regulation 4 to make it a requirement that a person notifying his liability to be registered or requesting his discretionary registration shall sign the declaration that the information entered on the form of notification or request is true and complete.

Regulations 4, 5 and 6 amend regulations 5(3), 6(1) and 7(1) respectively to increase the time for which records must be preserved pursuant to the provisions of paragraph 2 of Schedule 7 to the Finance Act 1985.

Regulation 7 amends regulation 11 so that the Commissioners may treat as a taxable person any person carrying on the business of a company going into liquidation or receivership or being made the subject of an administration order.

Regulation 8 amends regulation 42 so that it applies only to goods imported before 1st January 1986. Regulation 9 revokes regulation 43. Thereafter relief is available under the Value Added Tax (Temporarily Imported Goods) Relief Order 1985 (S.I. 1985/1646).

Regulations 10 and 11 amend regulations 53 and 55 to provide revised values of goods that can be purchased under the retail export scheme by Community travellers.

Regulation 12(a) amends regulation 65(1) so that an officer of rank not below that of Executive Officer is authorised to make a demand for tax, and an officer of rank not below that of Senior Executive Officer may direct distress to be levied for unpaid tax; and distress is authorised to be levied within the 30 day limit where an amount of tax due has been assessed upon failure by a registered person to furnish a return.

Regulations 12(b) and (c) amend regulations 65(2) and (3) respectively to transfer from a Collector of Customs and Excise to a justice of the peace the authority to issue a warrant for the forcible entry of premises to levy distress.

Regulation 13(a) amends regulation 66(a) so that, in Scotland, an officer of rank not below that of Senior Executive Officer is authorised to make a certificate to the Sheriff for the purpose of the recovery of unpaid tax by means of poinding.

Regulation 13(b) introduces, for Scotland, a period of 30 days after an amount of tax has become due during which (other than in a case where that amount has been assessed upon failure by a registered person to furnish a return) a warrant for the recovery of the tax by poinding may not be executed.

Regulation 14 introduces an amended version of Form No. 5 in the Schedule.

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