
STATUTORY INSTRUMENTS

1991 No. 2312

VALUE ADDED TAX

**The Value Added Tax (General)
(Amendment) (No. 3) Regulations 1991**

<i>Made</i>	- - - -	<i>17th October 1991</i>
<i>Laid before the House of Commons</i>	- - - -	<i>25th October 1991</i>
<i>Coming into force</i>	- -	<i>1st January 1992</i>

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 48(1) of, and paragraph 14 of Schedule 1 and paragraph 2(1) of Schedule 7 to, the Value Added Tax Act 1983⁽¹⁾ 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) (Amendment) (No. 3) Regulations 1991 and shall come into force on 1st January 1992.
2. In the Schedule to the Value Added Tax (General) Regulations 1985⁽²⁾, for the forms numbered 1, 4 and 5 there shall be substituted respectively the forms numbered 1, 4 and 5 in Schedule 1 to these Regulations.
3. The Regulations specified in Schedule 2 to these Regulations are hereby revoked to the extent specified in column (3) of that Schedule.

New King's Beam House,
22 Upper Ground,
LONDON SE1 9PJ
17th October 1991

Diana Seammen
Commissioner of Customs and Excise


(1) 1983 c. 55; section 48(1) defines "the Commissioners" as meaning the Commissioners of Customs and Excise and "regulations" as meaning regulations made by the Commissioners.
(2) S.I. 1985/886; relevant amending instruments are S.I. 1985/1650, 1987/1916, 1988/2108, 1989/2256.

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SCHEDULE 1

Form 1

Regulation 4(1)



H M Customs
and Excise

VALUE ADDED TAX
Application for Registration

For official use

Date of receipt 1

Local office code and registration number

Name

Trade name

Taxable turnover E D M Y Stagger Status
R

Rept. Vol. Oversize name address Comp. user Group Div. Intg. Overseas D M Y
Bn

Intg. EC Value of Sales to EC Value of Purchases from EC

You should read the notes opposite before you answer these questions. Please write clearly in ink.

Applicant and business

1 Full name

2 Trading name

3 Address of principal place of business

Phone no. Postcode

Business details

4 Status of business

Limited company Company incorporation certificate no. and date day month year 19

Sole proprietor Partnership Other-specify

Business activity Trade classification

5 Other VAT registrations

6 Do you use a computer for accounting? **7** Repayments of VAT

Bank account details

8 Bank sorting code and account no. Girobank account no.

Please continue overleaf

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Trade with EC countries					
9	(a) Do you intend to trade with other EC countries?	Yes	No		
		<input type="checkbox"/>	<input type="checkbox"/>		
	(b) If 'Yes' – Estimated annual value of sales to EC	£ <input style="width: 100px;" type="text"/>			
	Estimated annual value of purchases from EC	£ <input style="width: 100px;" type="text"/>			
Compulsory registrations					
10	Are you required to be registered because the value of the taxable supplies:	Yes	No		
	(a) you have made in the past 12 months or less has exceeded the registration limit?	<input type="checkbox"/>	<input type="checkbox"/>		
	OR				
	(b) you expect to make in the next 30 days will exceed the registration limit?	<input type="checkbox"/>	<input type="checkbox"/>		
11	• Date from which you:	day	month	year	
	(a) are required to be registered	<input style="width: 30px;" type="text"/>	<input style="width: 30px;" type="text"/>	<input style="width: 30px;" type="text"/>	
	(b) wish to be registered if earlier than (a)	<input style="width: 30px;" type="text"/>	<input style="width: 30px;" type="text"/>	<input style="width: 30px;" type="text"/>	
	• Value of expected taxable supplies in the 12 months from the date of registration – (a) or (b) above	£ <input style="width: 100px;" type="text"/>			
12	Exemption from compulsory registration	<input type="checkbox"/>			
	expected value of zero-rated supplies in the next 12 months	£ <input style="width: 100px;" type="text"/>			
Voluntary registrations			Intending registrations		
13	Taxable supplies below registration limits <input type="checkbox"/>				
	value of taxable supplies in the last 12 months	£ <input style="width: 100px;" type="text"/>			
14	No taxable supplies made yet <input type="checkbox"/>				
	(a) expected annual value of taxable supplies	£ <input style="width: 100px;" type="text"/>			
	(b) expected date of first taxable supply	day	month	year	
		<input style="width: 30px;" type="text"/>	<input style="width: 30px;" type="text"/>	<input style="width: 30px;" type="text"/>	
Business changes and transfers					
15	Business transferred as a going concern <input type="checkbox"/>				
	(a) date of transfer or change of legal status	day	month	year	
		<input style="width: 30px;" type="text"/>	<input style="width: 30px;" type="text"/>	<input style="width: 30px;" type="text"/>	
	(b) name of previous owner	<input style="width: 150px;" type="text"/>			
	(c) previous VAT registration number (if known)	<input style="width: 150px;" type="text"/>			
16	Transfer of VAT registration number (You must also complete a form VAT 68)	<input type="checkbox"/>			
Declaration – You must complete this declaration					
17	I _____ (Full name in BLOCK LETTERS)				
	declare that all the entered details and information in any accompanying documents are correct and complete				
	Signature _____	Date _____			
	Proprietor <input type="checkbox"/>	Partner <input type="checkbox"/>	Director <input type="checkbox"/>	Company Secretary <input type="checkbox"/>	Authorised Official <input type="checkbox"/>
					Trustee <input type="checkbox"/>
For official use					
Registration	Obligatory	Exemption	Voluntary	Intending	Transfer of Regn No.
Approved – Initial/Date					
Refused – Initial/Date					
Form issued – Initial/Date	VAT 9/ Other	VAT 8	VAT 7	Letter	Approval letter

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Regulation 58(1)



Value Added Tax Return

For the period
to

Registration number

Period

You could be liable to a financial penalty if your completed return and all the VAT payable are not received by the due date.

Due date:

For official use D O R only	
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Fold here

Before you fill in this form please read the notes on the back and the VAT Leaflet "Filling in your VAT return". Complete all boxes clearly in ink, writing 'none' where necessary. Don't put a dash or leave any box blank. If there are no pence write "00" in the pence column. Do not enter more than one amount in any box.

		£	p	
For official use	VAT due in this period on sales and other outputs	1		
	VAT reclaimed in this period on purchases and other inputs	2		
	Net VAT to be paid to Customs or reclaimed by you (Difference between boxes 1 and 2)	3		
	Total value of sales and all other outputs excluding any VAT. Include your box 6 figure	4		00
	Total value of purchases and all other inputs excluding any VAT. Include your box 7 figure	5		00
	Total value of all sales and related services to other EC Member States	6		00
Total value of all purchases and related services from other EC Member States	7		00	

Retail schemes. If you have used any of the schemes in the period covered by this return please enter the appropriate letter(s) in this box.

If you are enclosing a payment please tick this box. <input type="checkbox"/>	DECLARATION by the signatory to be completed by or on behalf of the person named above. I, declare that the (Full name of signatory in BLOCK LETTERS) information given above is true and complete. Signature Date 19..... <p style="text-align: center;">A false declaration can result in prosecution.</p>
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Regulation 58(4)



Final Value Added Tax Return
For the period
to

Registration number

Period

You could be liable to a financial penalty if your completed return and all the VAT payable are not received by the due date.

Due date:

For official use	
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Fold here

Before you fill in this form please read the notes on the back and the VAT Leaflet "Filling in your VAT return". Complete all boxes clearly in ink, writing 'none' where necessary. Don't put a dash or leave any box blank. If there are no pence write "00" in the pence column. Do not enter more than one amount in any box.

		£	p
For official use	VAT due in this period on sales and other outputs 1		
	VAT reclaimed in this period on purchases and other inputs 2		
	Net VAT to be paid to Customs or reclaimed by you (Difference between boxes 1 and 2) 3		
	Total value of sales and all other outputs excluding any VAT. Include your box 6 figure 4		00
	Total value of purchases and all other inputs excluding any VAT. Include your box 7 figure 5		00
	Total value of all sales and related services to other EC Member States 6		00
	Total value of all purchases and related services from other EC Member States 7		00

Retail schemes. If you have used any of the schemes in the period covered by this return please enter the appropriate letter(s) in this box.

If you are enclosing a payment please tick this box. <input type="checkbox"/>	DECLARATION by the signatory to be completed by or on behalf of the person named above. I, declare that the (Full name of signatory in BLOCK LETTERS) information given above is true and complete. Signature Date 19..... A false declaration can result in prosecution.
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SCHEDULE 2

Regulation 2

REVOCATIONS

(1) Regulations revoked	(2) References	(3) Extent of revocation
The Value Added Tax (General) Regulations 1985 (Amendment) Regulations 1985	S.I.1985/1650	Regulation 14 and the Schedule
The Value Added Tax (General) (Amendment) (No. 3) Regulations 1987	S.I. 1987/1916	Regulation 12 and the Schedule
The Value Added Tax (General) (Amendment) (No. 2) Regulations 1988	S.I. 1988/2108	Regulation 8 and the Schedule in so far as they relate to forms numbered 1, 4 and 5
The Value Added Tax (General) (Amendment) (No. 3) Regulations 1989	S.I. 1989/2256	Regulation 5 and the Schedule

EXPLANATORY NOTE

(This note is not part of the Regulations)

Regulation 2 of these Regulations substitutes, with effect from 1st January 1992, revised forms 1 (application for registration), 4 (value added tax return) and 5 (final value added tax return) in the Schedule to the Value Added Tax (General) Regulations 1985.

Regulation 3 revokes spent provisions relating to the forms in that Schedule.