STATUTORY INSTRUMENTS

1991 No. 2312

VALUE ADDED TAX

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

Made	17th October 1991
Laid before the House of	
Commons	25th October 1991
Coming into force	1st January 1992

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.

SCHEDULE 1

Form 1

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Please continue overleaf		

Regulation 4(1)

Trade with EC count	tries					
9 (a) Do you intend to trade with other EC countries?			Yes No			
(b) If 'Yes' - Est	b) If 'Yes' - Estimated annual value of sales to EC			£		
Est	Estimated annual value of purchases from EC			£		
Compulsory registra	ations					
	to be registered bed	cause the value of th	ne taxable supplies:			
(a) you have ma			ceeded the registrat			
• Date from whi (a) are require	ch you: ed to be registered			day month year		
(b) wish to be	registered if earlier	than (a)		day month year		
	cted taxable supplies (a) or (b) above	s in the 12 months fi	rom the date of	£		
12 Exemption from	compulsory registrat	ion				
expected value of	of zero-rated supplies	s in the next 12 mon	iths	£		
Voluntary registratio	ons		Intending registrat	ions		
	below registration li		14 No taxable sup			
value of taxable supplies in the last 12 months £ (a) expected annual value of taxable supplies						
	(b) expected date of first day month year taxable supply					
			(b) expected d	ate of first	month year	
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Form 4

				Regulation 5
Valu	e Added Tax Return For the period to			
M Customs nd Excise		Registratior	n number	Period
		L		L
		if your com	be liable to a finan pleted return and e not received by t	all the VAT
		Due date:		
		For		
		official use		
		D O R only		
efore you fill in this form early in ink, writing 'none' o not enter more than one	n please read the notes on the back and the VAT Lea where necessary. Don't put a dash or leave any box bla e amount in any box.	ank. If there are no p	r VAT return". Co pence write "00" in th	omplete all boxes ne pence column.
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Form 5

		rtegulation oo
	Final Value Added Tax Return For the period to	
HM Customs and Excise		Registration number Period
		9999
		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:
L		For official use
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.

			<u> </u>	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		1
		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
		other EC Member States		00
		Total value of all purchases and related services from other EC Member States		00
		If you have used any of the schemes in the period urn please enter the appropriate letter(s) in this box.		
If you are enclosing	DECLA	RATION by the signatory to be completed by or on t	pehalf of the person name	d above.
a payment please tick this box.	1,	(Full name of signatory in BLOCK LETTERS)	declare	e that the
	informa	tion given above is true and complete.		
	Signatu	Da A false declaration can result in pro		
			here and her	

SCHEDULE 2

Regulation 2

REVOCATIONS

(1)	(2)	(3)
Regulations revoked	References	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.