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STATUTORY INSTRUMENTS

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**2000 No. 794**

**VALUE ADDED TAX**

**The Value Added Tax (Amendment) (No. 3) Regulations 2000**

<i>Made</i>	- - - -	<i>21st March 2000</i>
<i>Laid before the House of Commons</i>	- - - -	<i>21st March 2000</i>
<i>Coming into force</i>	- -	<i>22nd March 2000</i>

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 3, 25(1) and 26(3) of, and paragraph 9 of Schedule 2, paragraph 10 of Schedule 3 and paragraph 8 of Schedule 3A to the Value Added Tax Act 1994<sup>(1)</sup> 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 (Amendment) (No. 3) Regulations 2000 and shall come into force on 22nd March 2000.

2. The Value Added Tax Regulations 1995<sup>(2)</sup> shall be amended in accordance with the following regulations.

3. In regulation 2(1), in the meaning given for “registered person”, for “Schedule 1, 2 or 3” there shall be substituted “Schedule 1, 2, 3 or 3A”.

4. For regulation 5 there shall be substituted—

“5.—(1) Where any person is required under paragraph 5(1) or 6(1) of Schedule 1, paragraph 3(1) of Schedule 2, paragraph 3(1) of Schedule 3 or paragraph 3(1) or 4(1) of Schedule 3A to the Act to notify the Commissioners of his liability to be registered, the notification shall contain the particulars (including the declaration) set out in forms numbered 1, 6, 7 and 7A respectively in Schedule 1 to these Regulations and shall be made in those forms; provided that, where the notification is made by a partnership, the notification shall also contain the particulars set out in the form numbered 2 in that Schedule.

(2) Every registered person except one to whom paragraph 11, 12, 13(1), (2) or (3) of Schedule 1, paragraph 5 of Schedule 2, paragraph 5 of Schedule 3 or paragraph 5 of Schedule 3A of the Act applies, shall, within 30 days of any changes being made in the name, constitution or ownership of his business, or of any other event occurring which may necessitate the variation of the register or cancellation of his registration, notify the

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(1) 1994 c. 23; section 96(1) defines “the Commissioners” as meaning the Commissioners of Customs and Excise and “regulations” as meaning regulations made by the Commissioners.

(2) S.I. 1995/2518; relevant amending instrument is S.I. 2000/258.

Commissioners in writing of such change or event and furnish them with full particulars thereof.

(3) Every notification by a registered person under paragraph 11 or 12 of Schedule 1, paragraph 5 of Schedule 2, paragraph 5 of Schedule 3 or paragraph 5 of Schedule 3A to the Act shall be made in writing to the Commissioners and shall state—

- (a) the date on which he ceased to make, or have the intention of making, taxable supplies; or
- (b) where paragraph 12(a) of Schedule 1 to the Act applies, the date on which he ceased to make, or have the intention of making, supplies within paragraph 10(2) of that Schedule; or
- (c) where paragraph 12(b) of Schedule 1 to the Act applies, the date on which he made, or formed the intention of making, taxable supplies; or
- (d) where paragraph 5(1) of Schedule 2 to the Act applies, the date on which he ceased to be registrable by virtue of paragraph 5(4) of that Schedule; or
- (e) where paragraph 5(1) of Schedule 3 to the Act applies, the date on which he ceased to be registrable by virtue of paragraph 5(3) of that Schedule; or
- (f) where paragraph 5(1) of Schedule 3A to the Act applies, the date on which he ceased to make, or have the intention of making, relevant supplies within the meaning of paragraph 9 of that Schedule.”.

5. In regulation 25(1)(b) for “Schedules 1, 2 and 3” there shall be substituted “Schedules 1, 2, 3 and 3A”.

6. In each of sub-paragraphs (c), (d) and (e) of regulation 99(1) after “Schedule 1” there shall be inserted “, 2, 3 or 3A”.

7. The form numbered 7A in Schedule 1 to these Regulations is added to Schedule 1 to the Value Added Tax Regulations 1995 immediately after Form No. 7.

New King’s Beam House,  
22 Upper Ground,  
London,  
SE1 9PJ  
21st March 2000

*Martin Brown*  
Commissioner of Customs and Excise

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## SCHEDULE 1

Regulation 7

The form which is to be added to the Value Added Tax Regulations 1995 is as follows.

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# “Form No. 7A

## Value Added Tax

### VAT Registration Notification

This notification form must only be filled in if you have to register because you are making relevant supplies in the UK and you have no place of business here. Section 7 of VAT Notice 700/4 *Registration for VAT: Non-established taxable persons* gives more information about this and will help you to answer the questions on the form.

**Please answer all questions. Write clearly in black ink and use CAPITAL LETTERS**

#### Name

1. Sole proprietors - please give your full name.  
Partnerships - please give your trading name. If you do not have one, give the names of all partners (*partnerships must also complete form VAT 2*).  
Corporate or unincorporated bodies - please give the name of the company, club, association etc.

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2. Do you have a trading name?                      Yes                       No

Please give the trading name of the business.

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#### Business address

3. Please give the address of your principal place of business.

Postcode	<input type="text"/>	Phone number	<input type="text"/>
		Fax number	<input type="text"/>

#### Tax representative

4. If you have appointed a tax representative to deal with your VAT matters in the UK please give details below.

Name	<input type="text"/>		
Address	<input type="text"/>		
	<input type="text"/>	Phone number	<input type="text"/>
Postcode	<input type="text"/>	Fax number	<input type="text"/>

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**Status**

5. What is the structure/legal status of the business? (Please tick)

Sole proprietor

Partnership

Corporate body

(Please give your company incorporation details)

Certificate number  Date

Unincorporated body

Please give details

**Business activities**

6. What does your business do or intend to do? Tell us about your current or intended business activities.


**Bank details**

7. Please give your UK bank details or your tax representative's bank details.

Sort code <input type="text"/>	Account number <input type="text"/>
or	
No bank account (please tick) <input type="checkbox"/>	Girobank account number <input type="text"/> <input type="text"/> <input type="text"/>

**Computer accounts**

8. Is your accounting system computerised?

Yes (Give details below) <input type="checkbox"/>	No <input type="checkbox"/>
Computer type <input type="text"/>	
Software <input type="text"/>	Version <input type="text"/>

**Relevant supplies**

9. Have you made any relevant supplies yet? (Please tick one box)

<input type="checkbox"/>	Yes, I made my first relevant supply on	<input type="text"/>
<input type="checkbox"/>	No, but I expect to make my first relevant supply on	<input type="text"/>

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10. When did you first have reasonable grounds to believe that you were going to make relevant supplies?

Date

11. What value of relevant supplies do you expect to make in the next 12 months?

£

12. Do you make any other taxable supplies in the UK?

Yes  No

If, "Yes", enter the estimated value of all taxable supplies, other than your relevant supplies, that you expect to make in the UK in the next 12 months.

£

**Transfer of assets**

13. Are you registering because VAT has been recovered by a predecessor in connection with the relevant supplies you have made, or intend to make?

Yes  No

If "Yes", give the name(s) and address(es) of the person(s) who recovered VAT under either the Eighth or Thirteenth Directive refund schemes.

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**Exemption**

14. Do you want exemption from registration because your relevant supplies are wholly zero-rated?

Yes  No

If "Yes", give the expected value of your zero-rated supplies in the next 12 months.

Zero-rated relevant supplies

**Other VAT registrations**

15. Are you involved in, or have you (or any other partners or directors in your business) been involved in any other businesses in the past 5 years?

Yes  No

If "Yes", give the names and VAT registration numbers of these businesses.  
(Continue on a separate sheet, if necessary)

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**Declaration**

16. I declare that the information given on this form and contained in any accompanying document is true and complete.

Signature	<input style="width: 95%;" type="text"/>	Date	<input style="width: 95%;" type="text"/>
Full name	<input style="width: 95%;" type="text"/>		

What is your position in the business? (Please tick)

Proprietor	<input type="checkbox"/>	Partner	<input type="checkbox"/>	Director	<input type="checkbox"/>
Company Secretary	<input type="checkbox"/>	Trustee	<input type="checkbox"/>	Other	<input type="checkbox"/>

If "Other", give details

**Checklist**

- Have you answered every question?
- Have you signed the form?
- Partnership? Remember to complete Form VAT 2
- Appointing a tax representative? Remember to complete Form VAT1TR

**What to do next**

When you have completed and signed the form, please send it to the VAT Registration Unit specified in VAT Notice 700/4 *Registration for VAT: Non-established taxable persons*. If you have any problems completing the form please contact the Registration Unit.

Usually we will register you and give you a VAT registration number within 15 working days of receiving your form, provided you have given all the necessary information.

**For office use**

Local office code and registration number		D      M      Y			Stagger	Status			
<input style="width: 95%;" type="text"/>		<input style="width: 95%;" type="text"/>			<input type="checkbox"/>	<input type="checkbox"/>			
Name	<input style="width: 95%;" type="text"/>				Trade classification	Taxable turnover			
Trade name	<input style="width: 95%;" type="text"/>				<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>			
Rept.	Vol	Oversize name address	Comp user	Group Div	Intg.	Overseas	Intg. EC	Value of Sales to EC	Value of Purchases from EC
<input type="checkbox"/>	<input type="checkbox"/>	<input style="width: 95%;" type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>
Registration	Obligatory/Voluntary	Exemption	Intending	Transfer of Regn No					
Approved - Initial/date									
Refused - Initial/date									
Form issued - Initial/date	VAT9/other	VAT8	Letter	Approval letter					

VAT1C

1B(March 2000)

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations, which come into force on 22nd March 2000, further amend the Value Added Tax Regulations 1995 (S.I.1995/2518) (“the principal Regulations”).

The changes have been made because of a new requirement for certain persons to register for VAT under Schedule 3A of the Value Added Tax Act 1994 (“the Act”), which has effect from 21st March 2000. Schedule 3A prevents avoidance where goods are sold in the UK and the seller (or a previous owner of the seller’s business) claimed or intends to claim the VAT on purchase or import of the goods under the provisions allowing VAT repayments to unregistered overseas businesses.

Regulation 3 amends the definition of a registered person to cover the situation where he is registered under Schedule 3A.

Regulation 4 specifies the form in which a person must notify the Commissioners of Customs and Excise of his liability to be registered under Schedule 3A and extends the existing requirements for notifying cancellation of registration, or variation of the particulars held on the register to such persons.

Regulation 5 amends the definition of a person’s first VAT return to cover the situation where he is registered under Schedule 3A.

Regulation 6 amends the definitions of a person’s special accounting period, tax year and registration period for partial exemption purposes to cover the situation where he is registered under Schedule 3A. They have also been amended to include situations where a person is registered under either Schedule 2 or 3 of the Act in order to correct a previous omission.

Regulation 7 and Schedule 1 insert the new form for registration under Schedule 3A (form 7A), effective from 22nd March 2000.