
S T A T U T O R Y I N S T R U M E N T S

1981 No. 1080

VALUE ADDED TAX

**The Value Added Tax (General and Bad Debt Relief)
(Amendment) Regulations 1981**

Made - - - - - 30th July 1981

Laid before the House of Commons 30th July 1981

Coming into Operation - - - 1st October 1981

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 3(1), 3(7) and 30(2) of the Finance Act 1972^(a) and sections 12(3) and (4) of the Finance Act 1978^(b) 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 and Bad Debt Relief) (Amendment) Regulations 1981 and shall come into operation on 1st October 1981.

2. In these Regulations “the 1978 Regulations” means the Value Added Tax (Bad Debt Relief) Regulations 1978(c).

3. Schedule 1 to the Value Added Tax (General) Regulations 1980(d) shall be amended by substituting the forms numbered 5 and 6 in the Schedule to these Regulations for the forms numbered 5 and 6 therein.

4.—(1) Regulation 3(1) of the 1978 Regulations shall be amended by deleting the words “in box 8 of the return prescribed in paragraph (2) of this Regulation the correct amount of the refund” and substituting therefor the words “the correct amount of the refund in the box opposite the legend “Overdeclarations of tax made on previous returns” on the return prescribed in paragraph (2) of this Regulation”.

(2) Regulation 8(1) of the 1978 Regulations shall be amended by deleting the words “in box 4 of his return for a prescribed accounting period which the Commissioners designate for that purpose” and substituting therefor the words “in the box opposite the legend “Underdeclarations of tax made on previous returns” on his return for a prescribed accounting period which the Commissioners designate for that purpose”.

(3) Regulation 8(2) of the 1978 Regulations shall be amended by deleting the words “in box 4 of the return for the prescribed accounting period in which he so proves subsequently in the insolvency” and substituting therefor the words “in the box opposite the legend “Underdeclarations of tax made on previous returns” on the return for the prescribed accounting period in which he so proves subsequently in the insolvency”.

B. H. Knox,

Commissioner of Customs and Excise.

30th July 1981.
King's Beam House,
Mark Lane,
London
EC3R 7HE

(a) 1972 c. 41, as amended by section 14 of and Schedule 6 to the Finance Act 1977 (c. 36).

(b) 1978 c. 42.

(c) S.I. 1978/1129.

(d) S.I. 1980/1536.

SCHEDULE

Form No. 5

Regulation 51(1)



Return of Value Added Tax

For the period to
 These dates must not be altered without the agreement
 of Customs and Excise

For Official Use

Registration No.

Period

The person named here must complete the whole of
 this form in accordance with the Notes overleaf and
 return it in the enclosed envelope to the Controller,
 VAT Central Unit, H M Customs and Excise, 21
 Victoria Ave., SOUTHBEND-ON-SEA X.

not later than

The tax payable must be paid by the same date by
 remittance enclosed with this form or by National
 Girobank or Bank Giro.

WARNING

A return which is incomplete or qualified in any way
 (e.g. marked "Provisional") does not satisfy the legal
 requirements. Failure to make a return or to pay the
 full amount of tax payable by the due date is an offence.

All boxes must be completed (writing "none" where
 appropriate). 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.

Account of tax payable or repayable

£

p

FOR OFFICIAL USE

TAX DUE in this period on OUTPUTS (sales, etc.)	1		
Tax due on imported goods, certain goods removed from bonded warehouses and certain services received from abroad	2		
Underdeclarations of tax made on previous returns (except those notified in writing by Customs and Excise)	3		
(Total of boxes 1, 2 and 3) TOTAL TAX DUE	4		
TAX DEDUCTIBLE being the credit claimed in this period for input tax allowable (on purchases, etc.)	5		
Overdeclarations of tax made on previous returns (except those notified in writing by Customs and Excise)	6		
(Total of boxes 5 and 6) TOTAL TAX DEDUCTIBLE	7		
NET TAX PAYABLE OR REPAYABLE (Difference between boxes 4 and 7)	8		

Please tick the following boxes if "YES" is appropriate

- Box 6 includes bad debt relief ☐
 Box 9 includes exempt outputs ☐
 Box 9 includes exports ☐

Special schemes for Retailers (Notice No. 727)

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

A	B	C	D	E	F	G	H	J
---	---	---	---	---	---	---	---	---

Value of Outputs (sales, etc.)
(excluding any Value Added Tax)

9		00
---	--	----

Value of Inputs (purchases, etc.)
(excluding any Value Added Tax)

10		00
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Please tick ONE only of the following boxes:

If box 4 is greater than box 7: Payment by Giro ☐ Payment enclosed ☐If box 7 is greater than box 4: Repayment due ☐

Cheques and postal orders should be crossed and made payable to H M Customs and
 Excise. Your VAT registration number should be written on the back.

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 in this return is true and complete.

Signed Date

Form No. 6

Regulation 51(4)



Final Return of Value Added Tax

For the period

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

For Official Use

LVO

Registration No.

Period

9999

The person named here must complete the whole of
 this form in accordance with the Notes overleaf and
 return it in the enclosed envelope to the Controller,
 VAT Central Unit, H M Customs and Excise, 21
 Victoria Ave., SOUTHEND-ON-SEA, SS 99 1AT.

not later than

The tax payable must be paid by the same date by
 remittance enclosed with this form or by National
 Girobank or Bank Giro.

WARNING

A return which is incomplete or qualified in any way
 (e.g. marked "Provisional") does not satisfy the legal
 requirements. Failure to make a return or to pay the
 full amount of tax payable by the due date is an offence.

All boxes must be completed (writing "none" where
 appropriate). 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.

Account of tax payable or repayable

FOR OFFICIAL USE

TAX DUE in this period on OUTPUTS (sales, etc.) including tax on stocks and assets — see declaration below	1		
Tax due on imported goods, certain goods removed from bonded warehouses and certain services received from abroad	2		
Underdeclarations of tax made on previous returns (except those notified in writing by Customs and Excise)	3		
(Total of boxes 1, 2 and 3) TOTAL TAX DUE	4		
TAX DEDUCTIBLE being the credit claimed in this period for input tax allowable (on purchases, etc.)	5		
Overdeclarations of tax made on previous returns (except those notified in writing by Customs and Excise)	6		
(Total of boxes 5 and 6) TOTAL TAX DEDUCTIBLE	7		
NET TAX PAYABLE OR REPAYABLE (Difference between boxes 4 and 7)	8		

Please tick the following boxes if "YES" is appropriate

Box 6 includes bad debt relief ☐Box 9 includes exempt outputs ☐Box 9 includes exports ☐

Special schemes for Retailers (Notice No. 727)

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

A	B	C	D	E	F	G	H	J
---	---	---	---	---	---	---	---	---

Value of **Outputs** (sales, etc.)
(excluding any Value Added Tax)

9

Value of **Inputs** (purchases, etc.)
(excluding any Value Added Tax)

10

Please tick ONE only of the following boxes

If box 4 is greater than box 7: Payment by Giro ☐ Payment enclosed ☐If box 7 is greater than box 4: Repayment due ☐

Cheques and postal orders should be crossed and made payable to H M Customs and
 Excise. Your VAT registration number should be written on the back.

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 in this return is true and complete. The total tax due on all goods in stock or forming part of the assets of the business
 (including capital goods) at the close of business on amounting to £ has been included on *this/previous returns.
 Signed Date

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

Regulation 3 provides for the introduction of simplified forms Nos. 5 and 6 (the VAT return forms).

Regulation 4 makes minor amendments to the Value Added Tax (Bad Debt Relief) Regulations 1978 consequent on the changes to forms Nos. 5 and 6.

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