F1SCHEDULE 1

Regulation 5(1)

Textual Amendments

F1 Sch. 1 omitted (15.10.2012) by virtue of The Value Added Tax (Amendment) (No. 2) Regulations 2012 (S.I. 2012/1899), regs. 2(2), 27

Form No. 1

Regulation 5(1)

& Customs	Value Added Tax (VAT Application for registration
You can apply online Go to www.hmrc.gov.uk and follow the links for to it How to fill in this form Please write clearly in black ink and use capital let If you need more space for any answers, continue o separate sheet.	You may have to send us other forms and supporting information as well as this form; you will be told what is needed as you work through the form.
About the business	
Status of the business Sole proprietors: please enter your full name - first name(i) followed by sumans Partnership: please enter your trading rums. Oc. If-	If the business is an unincorporated body, enter the type (for example, club, association, trust, charley, etc.) 4 Are you registering as the Representative Member or cominated corporate body of a WH group?
not have one, evident that you may be partner partnerships reset also complete form IATZ and it with this form.	WAT group!
If you need more space, use a separate sheet of p Partnerships now go to Question S. Corporate or unincorporated badies: please ento name of the company, club, association, trust, cha	rthe
z If the business has a trading name, enter it here	Contact trelephone number Business fax number Business mobile telephone number
If the business is a corporate body registered in the l the following details from the Certificate of incorpor Certificate number	IK, enter
Date of incorporation D D M M Y Y Y Y Country of incorporation	Business website ackinss WWW.

bout the business continued	About the business continued
Business activities Read the note for Question 6. If the business activities are land or property-yourmay need to complete and endose form \(^1\) Main activities.	
Other activities	Account number
	About your VAT registration
If you need more space, use a separate aheat of the partners or directors in business) currently involved, or in the last two have been involved. In any other business is till of Man (WiT registered or not) either as a proprietor, partner or director? Read the note for Question 7. No	this part of a business) as a going concern part of a business) as a going concern. OR chapter of a business or a going concern.
Tick if still tracing	
Business 2: name Business 2: WAT number (if applicable)	11 Enter the previous owner's WT number (if applicable)
Tick if still trading If you need to show details of more then two is use a separate sheet of paper.	12 Do you want to keep the previous owner's WT number? Anportanc read the note for Question 12 before you answer. Yes No No Note that the previous owner will need to complete form WTR9 and analyse it with this form. Mow go to Question 15 a fapore Questions 13 to 17.

About your VAT registration continued	
Voluntary registration 13 Are you applying for voluntary registration because your terrower is below the registration threshold? Important read the nece for Question 13 before you arraws. 14 No. 15 No. 15 No. 17 No. 18 No. 1	Exemption from registration 16 Do you want to apply for exemption from registration? Road the note for Question 16. You can apply for exemption from negistration if most of your supplies are zero-rated. Yes
	If you need more space, use a separate sheet of paper.

Your turnover	Applicant details continued
Enter your estimate of your taxable supplies in the next 12 months	Home address
E .00	
to Do you expect to make any exempt supplies? Look at the list of Will terms in the Notes If you need more information about exempt supplies.	Pation
Ves No	If you have lived at this address for fewer than
Do you expect to buy goods from other EU member states in the next 12 months? Read the note for Question 21.	three years, enter details of your previous address. Previous horne address (if applicable)
Yes No	
If Yes, enter the total estimated value	
E	Postonde
Do you expect to sell goods to other EU member states in the next 12 months?	Home telephone number
Ves No	
If Yes, enter the total estimated value.	Date of birth
E 00	D D M M Y Y Y Y National Insurance number
	National Inturance number
pplicant details and declaration	If you are a non-UK national and do not have a National
This section must be completed by	Insurance number, enter your tax identification number
the sole owner of the business, or a partner, or	in your country of origin and the name of that country.
 a director or the company secretary or an authorised signatory of a corporate body, or 	
 an officer or official applying on behalf of an unincorprated body, for example, secretary, trustee, or an authorised agent. 	23 I declare that the information given in this form and accompanying documents is true and complete
If this form is being signed by an authorised signatory, or an authorised agent, the details of the person authorising you must be shown at Question 22.	Please use the Checklot on page 6 of the Notes to make sure you send everything we have asked for. Signature
Applicant details	
First name(t) followed by sumame	
	D D M M Y Y Y Y
	Capacity in which you signed this application (for example, proprietor trustee, company secretary)

Form No. 2

VAT 2

Regulation 5(1) For official use only Date of receipt Each partner should complete one of the sections below. Please start at the beginning of each line and leave a space between words. Registration No. (where known) Please use BLOCK CAPITALS and write clearly in ink. Full name Home address Postcode Home telephone Mobile telephone National Insurance Number or Tax Identifier in country of origin Signature Date Partner details Full name Home address Postcode Home telephone Mobile telephone National Insurance Number or Tax Identifier in country of origin Signature Date Partner deta Full name Home address Postcode Home telephone Mobile telephone National Insurance Number or Tax Identifier in country of origin Signature Date Partner detai Full name Home address Postcode Home telephone Mobile telephone National Insurance Number or Tax Identifier in country of origin Signature Date

Please continue overleaf

	Partner details	
5	Full name	
	Home address	
	Postcode	
	Home telephone	Mobile telephone
	National Insurance	Number or Tax Identifier in country of origin
	Signature	Date
	Partner details	
6	Full name	
	Home address	
	Postcode	
	Home telephone	Mobile telephone
		Number or Tax Identifier in country of origin
	Signature	Date
	Partner details	
7	Full name	
	Home address	
	Postcode	
	Home telephone	Mobile telephone
	National Insurance	Number or Tax Identifier in country of origin
	Signature	Date
_	Partner details	
8	Full name	
	Home address	
	Postcode	
	Home telephone	Mobile telephone
	National Insurance	Number or Tax Identifier in country of origin
	Signature	Date
	Partner details	
9	Full name	
	Home address	
	Postcode	
	Home telephone	Mobile telephone
	National Insurance	Number or Tax Identifier in country of origin
	Signature	Date
AT 2 n	everse (11/01)	

Form No. 3

Regulation 6(1)

Both Parts of this application form must be filled in

Part 1 To be completed by the new owner

date						19
from			~			
			1 m	ume ot	ргечи	ous oweet)
	ciose/have evious own					i, and apply
			ı	١.		!
If the app	lication Is :	granted '	¶we a	groet		
	d, *my/our re VAT dec					and Excise ad by the
■ to sene prevšeus	d in 200y tes Owner	histis dite	from b	MR BUL	made	by the
on suppik Vas trans	Customs a ex made by ferred - inc re provincis	the previously a	rious ex	vner b	fore (he business
period aft	iy retiint m er the trans					name for a made by
11 Je (128			u Cheta		Exci	se to the
	y payment owner befo vill sotisfy (re the re	aftocati	ശദീ	не год	fstration
● Charan	owner befo vill society :	re the re	aftocati	ശദീ	не год	fstration
• that ar previous on number w ignature(owner befo vill society :	ee the re	aftocati *i/we:	on of t	the reg	fstration

Part 2 To be completed by the previous owner

date -	19
to	
	(name of new owner)
From that date *I am/we are no hobe registered or *I/we withdraw veluntary registration. *I/we agre number shown opposite being all	my/our request for se to the VAT registration
If the application is granted *1/w	e declare (hat:
 the new owner will be entitled which *I/we could have reclaime and not been transferred 	
 any payment made by Customs owner will satisfy any right *I/we 	
 *I/we have retained stocks and 	assets valued at
dbeteri .	ag VAI:
I/we can be contacted at the folio of transfer:	rwing address after the date
Signature(s)	
(Proprietor, partners, director, compo	any secretary, executory
date	19

Form No. 4: VAT RETURN

Regulation 25(1)

			Registration Number	Period	_
Г		٦	payable are not rec	eturn and all the VAT eived by the due date It and may be liable to	
			Due Date:		
L			For official use D O R only		
pence column. Do not en	ter more train one amount in any oc	x. If there is a minus ar	mount in boxes 1 to 4, end	fose the figure in bracket	8.
For official use	VAT due in this period on sales	and other outputs	1	£ p	8.
-	VAT due in this period on sales	and other outputs	1 2		8
-	VAT due in this period on sales VAT due in this period on acqu EC Member States	s and other outputs isitions from other (es 1 and 2)	2 3		
-	VAT due in this period on sales VAT due in this period on acqui EC Member States Total VAT due (the sum of box VAT reclaimed in this period on	s and other outputs isitions from other (es 1 and 2) purchases and other (EC)	2 3		
-	VAT due in this period on sales VAT due in this period on acqu EC Member States Total VAT due (the sum of box VAT reclaimed in this period on Greduling acquisitions from the Net VAT to be paid to HMRG or (Difference between boxes 3)	isitions from other (ea 1 and 2) purchases and other (EC) reclaimed by you and 4)	1 2 3 inputs 4 5		+
-	VAT due in this period on sales VAT due in this period on acqui EC Member States Total VAT due (the sum of box VAT reclaimed in this period on producing acquisitions from the Net VAT to be paid to HMRC of Difference between boxes 3	s and other outputs isitions from other (ea 1 and 2) spurchases and other (EC) reclaimed by you and 4) or outputs excluding igure	1 2 3 inputs 4 5	€ p	
-	VAT due in this period on sales VAT due in this period on acqui EC Member States Total VAT due (the sum of box VAT reclaimed in this period on (including acquisitions from the Net VAT to be paid to HMRC of (Difference between boxes 3) Total value of sales and all oth any VAT. Include your box 8 fi	is and other outputs is itions from other (es 1 and 2) purchases and other (EC) reclaimed by you and 4) er outputs excluding igure all other inputs excluding igure	1 2 3 inputs 4 5 6 9 7	£ p	
-	VAT due in this period on sales VAT due in this period on acqui EC Member States Total VAT due (the sum of box VAT reclaimed in this period on procluding acquisitions from the Net VAT to be paid to HMRC of Difference between boxes 3 Total value of sales and all oth any VAT. Include your box 8 fi Total value of gurchases and any VAT. Include your box 9 fi	is and other outputs isitions from other (see 1 and 2) purchases and other (EC) reclaimed by you and 4) er outputs excluding igure cods and related costs, Member States of goods and related co	1 2 3 inputs 4 5 6 9 7	£ p	
For official use For official use DECLARATION You, or services a signatory (in	VAT due in this period on sales VAT due in this period on acqui EC Member States Total VAT due (the sum of box VAT reclaimed in this period on including acquisitions from the Nex VAT to be paid to HMRC of (Difference between boxes 3) Total value of sales and all oth any VAT. Include your box 8 fi Total value of all supplies of grexibuding any VAT, to other EC Total value of all acquisitions excluding any VAT. Income other is	is and other outputs isitions from other (see 1 and 2) purchases and other (EC) rectained by you and 4) er outputs excluding igure all other inputs excludin igure cods and related costs, Member States of goods and related co EC Member States below. A false declar	1 2 3 inputs 4 5 6 6 9 7 8 sets, 9 ration can result in pros	© 00 00 00	+

Online VAT returns

If you would prefer not to continue completing this paper version of the VAT return, you can apply to file an electronic version online You can find out more about online VAT returns at www.hmrc.gov.uk

A summary of how to fill in each box is shown below. Detailed information on how to fill in this form is in Notice 700/12 Filling in your VAT return. This is available online at www.hmrc.gov.uk If you need any further advice on filling in your return, please phone our Helpline on 0845 010 9000.

There is also an online guide on completing your VAT return at www.hmmc.gov.uk by selecting 'VAT' followed by 'VAT Returns and accounts' and 'VAT Returns: how to complete and submit a return

Box 1

Enter the VAT due on all goods and services you supplied.

Box 2

Enter the VAT due from you on purchases of goods (and related costs) from VAT registered customers in other Member States of the European Community.

Enter the total of boxes 1 and 2 added together. This is your 'output VAT' for the period.

Box 4

Enter the total amount of VAT charged on your business purchases. This is your 'input VAT' for the period.

Take the figures in boxes 3 and 4 and deduct the smaller amount from the larger amount. Enter the difference in box 5. If this amount is under £1, you need not send any payment, nor will any repayment e made to you. However, you must still fill in this form and send it to the VAT Central Unit

Box 6

the total value of all your business sales but leave out any VAT. You must include the value of your EC supplies shown in box 8.

Enter the total value of all your business purchases but leave out any VAT. You must include the value of your EC purchases shown in box 9.

Box 8

nter the total value of supplies of goods (and related costs) supplied to other EC Member States. Leave out any VAT, If you an amount in box 8 you must also include that amount in your box 6 entry.

Box 9

Enter the total value of goods (and related costs) purchased from other EC Member States. Leave out any VAT. If you enter an amount in box 9 you must also include that amount in your

What if I use a special VAT accounting scheme?

If you use a VAT accounting scheme there are different rule for completing some of the boxes on the VAT return mation, please see section 4 of Notice 700/12 Filling in your VAT return if you use any of the following schemes.

Flat Rate Scheme.

- Cash Accounting Scheme.
 Annual Accounting Scheme
- Margin Scheme for second-hand goods.
- · supply or receive goods under reverse charge counting arrangeme
- · are in the Payments on Account (POA) regime

discovery. Net errors of £10,000 or less can be included in your return. Net errors between £10,000 and £50,000 can be included provided they do not exceed 1% of the total value of your sales and those above £10,000 that exceed 1% of the box 6 amount must How to correct VAT errors and make adjustments or claims.

How do I correct errors made on previous returns?

How do I pay?

Information on how to pay is also available on our website at www.hmre.gov.uk by selecting Paying HMRC followed by "VAT" or by phoning our Helpline on 0845 010 9000. Please allow enough time for payment to reach us by the due date. We suggest you allow at least three working days for this. If the due date falls on a weekend or bank holiday please ensure payment is received by the previous bank working day.

1. Direct payment

the Internet, telephone banking, BACS Direct Credit or CHAPS, provide your bank or building society with the following information to make a direct payment:

- payment amount
- account name. HMRC VAT sort code: 08-32-00
- account number: 11983155
- · your VAT registration number
- 2. At your bank

book of payslips to use. Phone us on 01702 366376 or 01702 366314 or email electronicpsymentteam@hmrc.gsi.gov.uk Take the payslip and payment to any branch of your bank. Other banks may made payable to HM REVENUE & CUSTOMS ONLY

3. Credit card or debit card

If you have a credit or debit card (except American Express or Diners Club cards) issued by a UK bank you can pay over the Internet using the BillPay service. To make your payment you will need your: Credit or debit card details

VAT registration number.

If you pay by any of the above methods you may receive up to even extra calendar days for the return and payment to reach us.

4. Post

If you use this method, make your cheque payable to 'HM REVENUE & CUSTOMS ONLY' followed by your VAT registration number and send your return and pa envelope provided. The envelope provided is for VAT payments only. You must not include any other payments.

Further information on deadlines for filing your return and making payment is available online at www.hmrc.gov.uk by selecting "VAT" ollowed by "VAT Returns and accounts" and "Deadlines for your /AT Return and payment".

Where do I send my return?

Returns should be posted using the reply envelope provided. If you have mislaid this envelope, the address to send your return to is: VAT Controller

VAT Central Unit

BX5 5AT

How do I notify business changes?

You must tell the National Registration Service about any changes in your business circumstances, including a change of address. You can write to:

HM Revenue & Customs

Imperial House 77 Victoria Street Grimsby

Or go online at www.hmrc.gov.uk and select "VAT" followed by 'Changing or cancelling your VAT registration'

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VAT100

VAT100v05C0809.indd 2

Form No. 5: FINAL VAT RETURN

Regulations 23, 25(4)

		Registration Number	Period 999	ما
		<u> </u>	999	2
Г	7	If your completed retu payable are not receiv you will be in default of a financial penalty Due Date:	red by the due date	
L		For official use D O R only		
clearly in black ink, and	on the back before you fill in this form or if you us d write 'none' where necessary. Don't put a dash or nter more than one amount in any box. If there is a mi	leave a box blank. If there are no	pence write '00' in the	
clearly in black ink, and	d write 'none' where necessary. Don't put a dash or	leave a box blank. If there are no nous amount in boxes 1 to 4, endos ts 1 er 2	pence write '00' in the	k -
clearly in black ink, and pence column. Do not el	d write 'none' where necessary. Don't put a dash or nter more than one amount in any box. If there is a mi VAT due in this period on sales and other output VAT due in this period on acquisitions from other EC Member States.	leave a box blank. If there are no nus amount in boxes 1 to 4, endos ts 1 er 2 3	pence write '00' in the	_
clearly in black ink, and pence column. Do not el	d write 'none' where necessary. Don't put a dash or nter more than one amount in any box. If there is a mi VAT due in this period on sales and other output VAT due in this period on acquisitions from oth EC Member States Total VAT due (the sum of boxes 1 and 2) VAT reclaimed in this period on purchases and	leave a box blank. If there are no nus amount in boxes 1 to 4, endos ts 1 er 2 3 other inputs 4	pence write '00' in the	
clearly in black ink, and pence column. Do not el	d write 'none' where necessary. Don't put a dash or nter more than one amount in any box. If there is a mill VAT due in this period on sales and other output VAT due in this period on acquisitions from oth EC Member States Total VAT due (the sum of boxes 1 and 2) VAT reclaimed in this period on purchases and (including acquisitions from the EC) Net VAT to be paid to HMRC or reclaimed by you (Difference between boxes 3 and 4) Total value of sales and all other outputs excluding acquisitions.	leave a box blank. If there are no inus amount in boxes 1 to 4, endos ts 1 er 2 3 other inputs 4	pence write '00' in the	
clearly in black ink, and pence column. Do not el	d write 'none' where necessary. Don't put a dash or nter more than one amount in any box. If there is a mill VAT due in this period on sales and other output VAT due in this period on acquisitions from oth EC Member States Total VAT due (the sum of boxes 1 and 2) VAT reclaimed in this period on purchases and including acquisitions from the EC) Net VAT to be paid to HMRC or reclaimed by you (Difference between boxes 3 and 4)	leave a box blank. If there are no mus amount in boxes 1 to 4, endoses 1 to 4, endoses 1 to 4 de la deservación de la defensación de la de	pence write '00" in the set the figure in brackets £ p	
clearly in black ink, and pence column. Do not el	d write 'none' where necessary. Don't put a dash or nter more than one amount in any box. If there is a mile than one amount in any box. If there is a mile VAT due in this period on sales and other output VAT due in this period on acquisitions from oth EC Member States Total VAT due (the sum of boxes 1 and 2) VAT reclaimed in this period on purchases and including acquisitions from the EC) Net VAT to be paid to HMRC or reclaimed by you (Difference between boxes 3 and 4) Total value of sales and all other outputs excluding VAT. Include your box 8 fligure Total value of purchases and all other inputs excluding value of purchases.	leave a box blank. If there are no nus amount in boxes 1 to 4, endos ts 1 er 2 3 other inputs 4 u 5 ing 6 icluding 7 costs. 9	pence write '00' in the se the figure in brackets £ p O0	
clearly in black ink, and pence column. Do not el	d write 'none' where necessary. Don't put a dash or near more than one amount in any box. If there is a mill VAT due in this period on sales and other output VAT due in this period on acquisitions from oth EC Member States Total VAT due (the sum of boxes 1 and 2) VAT reclaimed in this period on purchases and (including acquisitions from the EC) Nec VAT to be paid to HMRC or reclaimed by you (Difference between boxes 3 and 4) Total value of sales and all other outputs excluding VAT. Include your box 8 figure Total value of purchases and all other inputs early VAT. Include your box 9 figure Total value of all supplies of goods and related	leave a box blank. If there are no nus amount in boxes 1 to 4, endos ts 1	pence write '00' in the se the figure in brackets £ p 00 00	

How do I fill in my VAT return?

nmary of how to fill in each box is shown below. Detailed nation on how to fill in this form is in Notice 700/1*2 FWing in your*

VAT return. This is available online at www.hmrc.gov.uk
If you need any further advice on filling in your return, please phone our
Helpline on 0845 010 9000.

There is also an online guide on completing your VAT return at www.hmrc.gov.uk by selecting "VAT followed by "VAT Returns and accounts" and "VAT Returns: how to complete and submit a return box by box."

Box 1

Enter the VAT due on all goods and services you supplied. You must also include VAT due on stocks and assets you hold at the close of business on the day your registration is cancelled unless the VAT on their value is under £1,000.

Box 2

Enter the VAT due from you on purchases of goods (and related costs) from VAT registered customers in other Member States of the European Community.

Box 3

Enter the total of boxes 1 and 2 added together. This is your 'output VAT' for the period.

Box 4

Enter the total amount of VAT charged on your business purchases. This is your 'input VAT' for the period.

Take the figures in boxes 3 and 4 and deduct the smaller amount from the larger amount. Enter the difference in box 5. If this amount is under £1, you need not send any payment, nor will any repayment be made to you. However, you must still fill in this form and send it to the VAT Central Unit.

nter the total value of all your business sales but leave out any VAT. You must include the value of your EC supplies shown in

Box 7

Enter the total value of all your business purchases but leave out any VAT. You must include the value of your EC purchases shown in

Box 8

Enter the total value of supplies of goods (and related costs) supplied to other EC Member States. Leave out any VAT, if you nter an amount in box 8 you must also include that amount in your box 6 entry

Enter the total value of goods (and related costs) purchased from other EC Member States. Leave out any VAT. If you enter an amount in box 9 you must also include that amount in your box 7 entry.

What if I use a special VAT accounting scheme?

If you use a VAT accounting scheme there are different rules for completing some of the boxes on the VAT return. For further info please see section 4 of Notice 700/12 Filling in your VAT return if you use any of the following schemes:

- Flat Rate Scheme.
- Cash Accounting Scheme
 Annual Accounting Scheme
- · Margin Scheme for second-hand goods.
- or you:
 supply or receive goods under reverse charge
- accounting arrangements
 are in the Payments on Account (POA) regime

How do I correct errors made on previous returns?

correct errors in VAT returns for the precess 1 and 4 on the return for the period of di Net errors of £10,000 or less can be included in your return. Net errors between \$10,000 and \$50,000 can be included provided they do not exceed 1% of the total value of your sales (before correction) shown in box 6. Net errors exceeding £50,000 and those above £10,000 that nt must be separately notific information see Notice 700/45 How to correct VAT errors and make adjustments or claims.

How do I pay?

Information on how to pay is also available on our website at www.hmrc.gov.uk by selecting 'Paying HMRC' followed by 'VAT' or by phoning our Helpline on 0845 010 9000. Please allow enough time for payment to reach us by the due date. We suggest you allow at least three working days for this. If the due date talls on a weekend or bank holiday please ensure payment is received by the previous bank working day.

1. Direct payment

Using the internet, telephone banking, BACS Direct Credit or CHAPS, provide your bank or building society with the following information to make a direct payment

- payment amount account name: HMRC VAT

- sort code: 08-32-00 account number: 11963155 your VAT registration number

2. At your bank

If your bank or building society offers this service we can send you a book of payslips to use. Phone us on 01702 366376 or 01702 366314 or email electronicpaymentteam@hmrc.gsi.gov.uk Take the payslip and payment to any branch of your bank. Other banks may not accept payment. Any cheque must be drawn on your bank, and made payable HM REVENUE & CUSTOMS ONLY.

3. Credit card or debit card

If you have a credit or debit card (except American Express or Diners Club cards) issued by a UK bank you can pay over the Internet using the BillPay service. To make your payment you will need your

- dit or debit card details VAT registration number.
- If you pay by any of the above methods you may receive up to seven extra cale ndar days for the return and payment to reach us.

4. Post

If you use this method, make your cheque payable to 'HIM REVENUE' & CUSTOMS ONLY followed by your VAT registration number and send your return and payment to us in the envelope provided. The envelope provided is for VAT payments only. You must not include any other payments.

Further information on deadlines for filing your return and making payment is available online at www.hmrc.gov.uk by selecting 'VAT' followed by 'VAT Returns and accounts' and 'Deadlines for your VAT Return and payment'

Selling your business?

lling all or part of your business as a goi transfer of assets is not normally treated as a taxable supply and you must not charge VAT. For further information please see section 1.4 o Notice 700/11 Cancelling your registration.

Where do I send my return?

Returns should be posted using the reply envelope provided. If you have mislaid this envelope, the address to send your return to is:

VAT Controller VAT Central Unit BX5 SAT

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Form No. 6

Regulation 5(1)

Application For VAT Registration

You should read the notes in the registration booklet "Should I be Registered for VAT?- Distance Selling" which will help you to answer these questions.

Please write clearly in black lnk.

cn:s/28(11M2) Do not detach

 Enter the NAME of the PERSON MAKING DISTANCE SALES to the UK. Write in BLOCK LETTERS and leave a space between words
<u> </u>
2. Enter the NAME of the UK TAX REPRESENTATIVE (see note 2)
1 : 1 d. h. d.
\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\
 Please give the ADDRESS of the TAX REPRESENTATIVE or the ADDRESS of the PERSON NAMED at box 1 if a tax representative has not been appointed
<u> </u>
Phone No.
4. Describe your main BUSINESS ACTIVITY IN FULL please (See note 4)
5. Who is the BUSINESS OWNED by ? (See Note 5 and tick ONE BOX only)
5. Who is the BUSINESS OWNED by ? (See Note 5 and tick ONE BOX only) Sole Proprietor
<u> </u>
Sole Proprietor
Sole Proprietor or Partnership Please ensure you ALSO complete form VAT 2.
Sole Proprietor or Partnership Please ensure you ALSO complete form VAT 2. or Limited Company
Sole Proprietor or Partnership Please ensure you ALSO complete form VAT 2. or Limited Company or Other Please give details
Sole Proprietor or Partnership Please ensure you ALSO complete form VAT 2. or Limited Company
Sole Proprietor or Partnership Please ensure you ALSO complete form VAT 2. or Limited Company or Other Please give details 6. Enter your UK BANK DETAILS or YOUR TAX REPRESENTATIVE'S BANK DETAILS: (See Note 6)
or Partnership Please ensure you ALSO complete form VAT 2. or Limited Company Please give details 6. Enter your UK BANK DETAILS or YOUR TAX REPRESENTATIVE'S BANK DETAILS: (See Note 6) Bank Sort Code Account Number Giro Bank Account Number
or Partnership Please ensure you ALSO complete form VAT 2. or Limited Company Please give details or Other Please give details 6. Enter your UK BANK DETAILS or YOUR TAX REPRESENTATIVE'S BANK DETAILS: (See Note 6) Bank Sort Code Account Number Giro Bank Account Number
or Partnership Please ensure you ALSO complete form VAT 2. or Limited Company Please give details 6. Enter your UK BANK DETAILS or YOUR TAX REPRESENTATIVE'S BANK DETAILS: (See Note 6) Bank Sort Code Account Number Giro Bank Account Number
or Partnership Please ensure you ALSO complete form VAT 2. or Limited Company Please give details or Other Please give details 6. Enter your UK BANK DETAILS or YOUR TAX REPRESENTATIVE'S BANK DETAILS: (See Note 6) Bank Sort Code Account Number Giro Bank Account Number 7. Do you use a COMPUTER FOR ACCOUNTING? (See Note 7 and tick one box only) YES NO 8. Has the value of your DISTANCE SALES to customers in the UK exceeded the UK distance seiling threshold at any
or Partnership Please ensure you ALSO complete form VAT 2. or Limited Company Or Other Please give details 6. Enter your UK BANK DETAILS or YOUR TAX REPRESENTATIVE'S BANK DETAILS: (See Note 6) Bank Sort Code Account Number Giro Bank Account Number 7. Do you use a COMPUTER FOR ACCOUNTING? (See Note 7 and tick one box only) YES NO 8. Has the value of your DISTANCE SALES to customers in the UK exceeded the UK distance selling threshold at any time in the calendar year commencing 1st January 1993 or any subsequent calendar year?

 Have you exercised the OPTION TO MAKE THE PLACE OF SUPPLY THE UK, although you have NOT exceeded the UK threshold? (see note 9)
Tick one box
NO Go to 10 EC Country
YES and the option was exercised in on
Please enter the date of your first taxable supply in the UK
10. Do you intend to make distance sales of GOODS LIABLE TO EXCISE DUTY to the UK?
NO Go to 12
YES Please enter the estimated date of your first taxable supply in the UK.
11. (See note 11 - this is VERY IMPORTANT)
I am REQUIRED TO BE REGISTERED from
But I would LIKE TO BE REGISTERED from this earlier date
t2. Do you intend to exercise the OPTION TO MAKE THE PLACE OF SUPPLY of your distance sales the UK?
NO 🛅
YES Please enter the estimated date of your first taxable supply in the UK
The date from which I wish to be registered is
13. Please enter the ESTIMATED VALUE OF DISTANCE SALES you expect to make to the UK in the next 12 months
Σ
14. Declaration
(Full name in BLOCK LETTERS)
declare that all the entered details and information in any accompanying documents are correct and complete
Signature
Tick ane box
Prophetor Partner Director
Company Secretary Authorised Official Trustee (including tax representative)
CD3429/2/N3/1198]

Form No. 7

Document Generated: 2024-04-08

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

Regulation 5(1)

Application For VAT Registration

You should read the notes in the registration booklet "Should I be Registered for VAT?: Acquisitions" which will help you to answer these questions.

Please write clearly in black ink.

co activa (1.18)

1. Enter your FULL NAME. Write in BLOCK LETTERS and leave a space between words
2. Enter your TRADING NAME if it is different from the name entered at 1
3. Enter the address of your PRINCIPAL PLACE OF BUS/NESS
Phone No.
Postcode
4. Describe your main. BUSINESS ACTIVITY IN FULL please (See note 4)
5. Who is the BUSINESS OWNED by ? (See Note 5 and tick ONE BOX only) Sale Proprietor or Partnership Please ensure you ALSO complete form VAT 2.
or Limited Company Please enter details from Company Incorporation Certificate below.
Number Date or Other • Please give details
6. Enter EITHER your BANK SORT CODE and ACCOUNT NUMBER or your GIROBANK ACCOUNT NUMBER
7. Do you use a COMPUTER FOR ACCOUNTING ? (See Note 7 and tick one box only) YES NO
8. Have you made any ACQUISITIONS yet ? (This is IMPORTANT - please see Note 8) Yes, I STARTED on (Enter date you made your first acquisition) NO, but I Intend to start on (Enter the date on which you expect to start)

VAT 1B

OD 8490/7/45(17/92)

Has the VALUE of your ACQUISITIONS from persons in other EC countries exceeded the registration limit at any time in the calendar year commencing 1st January 1993 or any subsequent calendar year?
Yes and I exceeded the threshold on
because the value of my acquisitions from 1st January amounted to Σ
No because the value of my acquisitions from 1st January amounted to 2
If the answer is NO do you expect the value of ACQUISITIONS you will make in the next 30 days to exceed the registration limit?
Yes Go to 10 No Go to 11
10. If the answer to EITHER PART OF QUESTION 9 is YES, from what date MUST you be registered for VAT? (See note 10) - This is VERY IMPORTANT
I am required to be registered from
But I would like to be registered from this earlier date Go to 12
11. Lam NOT REQUIRED to be registered but I WISH to be registered from
12. Do you make taxable supplies in the UK?
YES Please enter the ESTIMATED VALUE OF TAXABLE SUPPLIES
you have made in the last 12 months £
NO .
13 Do you wish to request EXEMPTION from registration because all your acquisitions are ZERO-RATED?
Yes and my zero-rated acquisitions amount to £
No
14. Declaration
(Full Name in BLOCK LETTERS)
declare that all the entered details and information in any accompanying documents are correct and complete
Signalure
Tick one box
Proprietor Partner Director
Company Secretary Authorised Official Trustee
CD S48027V8;n138;

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

Nam	ie	
1.	Partnerships partners (pai	ors - please give your full name please give your trading name. If you do not have one, give the names of all the the things must also complete form VAT 2). unincorporated bodies - please give the name of the company, club, association etc.
2.	Do you have	a trading name? Yes No
	Please give t	he trading name of the business.
Busi	iness address	
3.	Please give t	he address of your principal place of business.
	Postcode	Phone number
		Fax number
Tax	representativ	е
4.	•	ppointed a tax representative to deal with your VAT matters in the UK please give
	Name	
	Address	
		Phone number
	Postcode	Fax number
VAT1	IC.	IR/March 2000)

Statu	ıs		
5.	What is the structure/legal status of the I	ousiness? (Please tick)	
	Sole proprietor	Partnership	
	Corporate body	(Please give your company in	incorporation details)
		Certificate number	Date
	Unincorporated body	Please give details	-
		L	
Busi	ness activities		
6.	What does your business do or intend to	do? Tell us about your c	current or intended business activities.
(
Banl	details		
7.	Please give your UK bank details or you	r tax representative's bar	nk details.
	Sort code	Account number	
		or	
	No bank account (please tick)	Girobank account	number
	No bank account (please lick)		
Com	puter accounts		
8.	Is your accounting system computerised	1?	
	Yes (Give details below)	No	
	Computer type		
	Software	Versio	n
Rele	vant supplies		
9.	Have you made any relevant supplies you	et? (Please tick one box)	
	Yes, I made my first relevant	supply on	
	No, but I expect to make my	first relevant supply on	
VAT-			
VAT1	•	IB(March 2000)	

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	
12. Do you make any other taxable supplies in the UK?	
12. Do you make any other taxable supplies in the UK?	
Vos No	
140	
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.	٦
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 Eightl Thirteeneth Directive refund schemes.	or
	\bigcap
	$\frac{1}{2}$
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 a other businesses in the past 5 years?	ıny
Yes No	
If "Yes", give the names and VAT registration numbers of these businesses. (Continue on a separate sheet, if necessary)	
	$\overline{}$
	$\left \cdot \right $
VAT1C (B(March 2000)	

Declaration				
	e information given on t	this form and cont	ained in any acc	ompanying document is true and
Signature			Date	
Full name				
What is your position	in the business? (Pleas	se tick)		
Proprietor	Part	iner	Director	
Company Secretary	Trus	stee	Other	
			If "Other"	, give details
				
Checklist			L	
Have you signedPartnership? Re	ered every question? If the form? Imember to complete Forepresentative? Reme		Form VAT1TR	
Notice 700/4 Registra	tion for VAT: Non-estab	rm, please send it lished taxable per	to the VAT Regis	stration Unit specified in VAT any problems completing the
	ū		mber within 15 w	orking days of receiving your
For office use				
Local office code and registration number			D M	Y Stagger Status
Name			Trade classification	Taxable turnover
Trade name			1 1 1 1	
Oversize name	Comp. Group			
Rept. Vol address	user Div Intg. Overse	as Intg. EC Va	lue of Sales to EC	Value of Purchases from EC
Registration	Obligatory/Voluntary	Exemption	Intending	Transfer of Regn No
Approved - Initial/date				
Refused · Initial/date				
Form issued - Initial/date	VAT9/	VAT8	Letter	Approval

Form No. 8

VAT1C

IB(March 2000)

	Bn8		rens) y accumpanying documents	Date	S. Control of the Con			Trustee	Date		D rector	Trustee]	Regul	ation 10
tion	W6, (Foll name of PRINCIPAL in BLOCK LETTERS)		(Full name of TAX REPRESENTATIVE in BLOCK LETTERS) declare that all the entered details and information in any accompanying documents are correct and complete	Signature of Principal	рох			Company Secretary Authorised Official	of Tax kative Date		Partner	Company Secretary Authorised Official]		Deci.
4. Declaration	We, Foil as		(Full na declare tha are correct	Signature	Tick one bax	Proprietor]	Company	Signature of Tax Representative	Tick one box	Proprietor	Company]		CD M75M3(1198)
Appointment of Tax Representative	You should read the notes in the registration booklet "Should" be registered for VAT? - Distance Selling " which will help you to answer these questions. Please write clearly in black link.	1. Who is the business cwned by? Please give the persons full name and	agoress of the principal place of business.			Phone No. Phone No. Provide Action out the Phone No. Pho		Please give the UK VAT Registration number (if any)	 2. Enter the full name and address of the UK Tax Representative			Phone No. Postcode L.	 Please give the date of appointment of Tax Representative and VAT registration number (if any) 	Date of appointment	VAT Registration number

Form No. 9

Regulation 191(1)

VAT 65A

		is your test application? If not, please glue arence No.
PREPART >	Γ	HM Customs and Excise
Official authority to which the application is addressed		HM Customs and Excise VAT Overseas Repayments 8th/13th Directive Custom House PO Box 34 LONDONDERRY BT48 7AE Northern Ireland APPLICATION by a business person not established in the Community for REFUND OF VALUE ADDED TAX (Please read the explanatory notes
	_	before filling in)
	1	Forersames and surriainte or name of films of applicant House number and street name Place, country and post code
	2	Neture of applicant a business
	3	Particulars of the Offices Authority and teactureness Registration No. in the country in which the applicant is setablished or has trainer domaille or normal plans of realigence
	4	Periodi la which the application refers From Year Mounth Year Mounth Year Mounth Year Mounth Year
	6	Total amount of refund requested (in Hgures) £
	6	The applicant requests the refund of the amount shown in heading 5 in the manner described in heading 7
(*) Insert x in the		Method of authement requested (*) Bank Poetal account
appropriate box	<u> </u>	Account number Code number of financial body
	7	Name and address of the timencial body
	8	No. of documents enclosed
	⊢	The applicant hereby declares
		(a) that the goods or services specified over the services specified over the collowing business activities in the United Kingdom
	Į	It was told become to be a control to the first and a control to the control to t
	9	(b) that in the United Kingdom during the period covered by this application, he/she engaged in [1] in o subply of goods or services
in the appropriate box		(*) only the provision of services in respect of which tax is payable solely by the person to whom they are supplied (*) only in the provision of certain exempted transport services ancillary thereto
	L	(c) that the particulars given in this application ere true
		The applicant undertakes to pay back any montes wrongfully obtained
		At
		WOTE: Box 10 overleaf MUST be completed
VAT 65A	0	D 0074h /MB(01:\$4) Page 1, r 5954[January 1994]

[10] Statement Itemising VAT amounts relating to the period covered by this application

Estimation sheet, headed with your business registration number, endorsed "Box 10" and attach it timity to the application form.

Number	Nature of goods or services	Name, VAT Registration No. (if known) and address of supplier of goods or services	Date and number of invoice or Import document	Amount of tax refund applied for	FOR OFFICIAL USE ONLY
i					
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			**-1		
			C/F		

- Refunds of fax incurred may only be claimed subject to the rules of the United Kingdom. Brief details of supplies on which tax cannot be reclaimed are given in HM Customs and Excise Notice 723. Tax incurred on the following supplies discurred will not be refunded,

 (a) supplies of goods which have been or are about to be expended; and

 (b) supplies to travel agents which are for the direct benefit of travelers. Under this scheme the term "travel agent "includes rour operators or any person who purphases or re-supplies services to havellers."

Number	Nature of goods or services	Name, VAT Registration Nc. (if known) and address of supplier of goods or services	Date and number of invoice or import document	Amount of law refund applied for	FOR OFFICIAL USE ONLY
				TOTAL B/F	
	······				
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	·····				,
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		••••••	·····		
		Pa	;e3 TOTAL	ŀ	

CD 00745/NB(01/84)

Form No. 10

Regulation 191(1)(b)



Certificate of Status of Business Person

The undersigned (Name and address of official authority)
certifies that(Name of business person)
(Nature of scrivity)
(Address of the Establishment)
is a registered business person in(Name of country)
his registration number being
Date
Signature
Office date stamp
(Name and grade)
*If the applicant does not have a registration number, the official authority should
state the reason for this.

Form No. 11A: VAT refunds for DIY housebuilders - Claim form for new houses

Regulation 201(a)



VAT refunds for DIY housebuilders Claim form for new houses

Official use only Claim teleferice number or claim back the WAT you have paid on building materials used to construct you new house, answer the questions on this aim form. The information you give at part 8 will show us whether you are eligible to claim back the WAT. Refer to the notes hat came with this claim form. If you are not sure how to answer a question, phone the Helpline on 0845 010 9000. A Personal details Answer all the questions in this part, if you leave any answer blank we may reject your claim 1 Your full name, including your title Mr. Mrs. Miss, etc. if a charity, name of charity for whom the building has been constructed 2 If more than one claimant, title and full name of other claimant(s) 10 Is your claim for the fit out and finish of a building shelt? No		
aim form. The information you give at part B will show us whether you are eligible to claim back the WAT. Refer to the notes hat came with this claim form. If you are not sure how to answer a question, phone the Helpline on 0845 010 9000. A Personal details Answer all the questions in this part. If you leave any answer blank we may reject your claim 1 Your full name, including your title Mr. Mrs. Miss, etc. If a charity, name of charity for whom the building has been constructed If more than one claimant, title and full name of other claimant(s) If more than one claimant, title and full name of other claimant(s) If your daytime contact phone numbers If you have answered No to questions 9 and 10 you will not be eligible to claim It has the work been done on a completed dwelling purchased from a developer, builder or private vendor? No		
Answer all the questions in this part. If you leave any answer blank we may reject your claim 1 Your full name, including you title Mr, Mrs, Miss, etc. If a charity, name of charity for whom the building has been constructed 2 If more than one claimant, title and full name of other claimant(s) 3 Your daytime contact phone numbers 4 Your address 4 Your address 4 Your address 4 Your address 5 Your National Insurance number 5 Your National Insurance number 6 Certified date of completion for the building if you do not have a completion certificate leave blank purples of the providing outstand in the local authority or by an approved inspector registered with the local authority building control? 8 If you or anyone connected with this claim have an	aim form. The information you give at part B will show us who	ether you are eligible to claim back the VAT. Refer to the notes
10 Is your claim for the fit out and finish of a building shell? No Yes If you have answered No to questions 9 and 10 you will not be eligible to claim 11 Has the work been done on a completed dwelling purchased from a developer, builder or private vendor? No Yes If Yes, you are not eligible to claim 12 Has Planning Permission been granted for your new build To obtain a VAT refund you must provide evidence that the works are lawful and send to us a copy of the Planning Permission? No Yes If Yes, you are not eligible to claim 12 Has Planning Permission been granted for your new build To obtain a VAT refund you must provide evidence that the works are lawful and send to us a copy of the Planning Permission of the evidence that the works are lawful and send to us a copy of the Planning Permission of the permission of the new building from any other pre-existing building? No Yes If No has a Building Regulation Completion Certificate been granted by the local authority or by an approved inspector registered with the local authority building control? No Yes If No, give details about what you will be providing instead.	Answer all the questions in this part. If you leave any answer blank we may reject your claim 1 Your full name, including your title Mr, Mrs, Miss, etc. If a charity, name of charity for whom the building has	Refer to the guidance notes 9 Is the property that you have built a new build? By new build we mean a building that has been constructed from scratch which does not incorporate any part of an existing building
purchased from a developer, builder or private vendor? No Yes		10 Is your claim for the fit out and finish of a building shell? No Yes If you have answered No to questions 9 and 10 you
12 Has Planning Permission been granted for your new build To obtain a VAT refund you must provide evidence that the works are lawful and send to us a copy of the Planning Permission No Yes No Yes 13 Do the terms of your Planning Permission (or similar permission) prevent the separate disposal, or separate use of the new building from any other pre-existing building? No Yes 14 Has a Building Regulation Completion Certificate been granted by the local authority or by an approved inspector registered with the local authority building control? DD MM YYYY If you or anyone connected with this claim have an	3 Your daytime contact phone numbers	purchased from a developer, builder or private vendor?
the works are lawful and send to us a copy of the Planning Permission No Yes 13 Do the terms of your Planning Permission (or similar permission) prevent the separate disposal, or separate use of the new building from any other pre-existing building? No Yes 6 Certified date of completion for the building if you do not have a completion certificate leave blank DD AMM YYYY Date you occupied the building If you or anyone connected with this claim have an	4 Your address	12 Has Planning Permission been granted for your new build
Permission) prevent the separate disposal, or separate use of the new building from any other pre-existing building? No Yes Certified date of completion for the building if you do not have a completion certificate leave blank puilding control? DD MM YYYY Date you occupied the building If you or anyone connected with this claim have an		the works are lawful and send to us a copy of the Planning Permission
6 Certified date of completion for the building If you do not have a completion certificate leave blank DD MM YYYY Date you occupied the building DD MM YYYY If you or anyone connected with this claim have an		permission) prevent the separate disposal, or separate use of the new building from any other pre-existing building?
7 Date you occupied the building If No. give details about what you will be providing instead 8 If you or anyone connected with this claim have an	If you do not have a completion certificate leave blank	14 Has a Building Regulation Completion Certificate been granted by the local authority or by an approved inspector registered with the local authority building control?
	B If you or anyone connected with this claim have an	

Claimant: enter your full name here	
Local Authority? No Yes 16 Are you intending to live in the property you are claiming for? No Yes If No, provide the address of the new build and explain why you have carried out the work	C Details of the property that has been constructed 18 Type of building For example, a house, bungalow, apartmentiflat, etc. Is the building detached, semi-detached, terraced? Number of storeys Number of reception rooms Number of bedrooms Number of bedrooms Number of kitchen/utility rooms If there are other rooms not described above, tell us how many there are and describe their purpose below
17 Are you claiming for any other building(s)? No Yes If Yes, give details about the other building(s) and explain why Continue to complete the rest of this claim form only if you have answered questions 9 to 17, have checked the notes and are sure that you qualify for a VAT refund using	Number of integral Number of detached Will you be occupying it/them with the property you are constructing? No Yes If No, explain what you will be doing with them

D Details of the goods supplied to you for which you will be claiming back VAT where the VAT amounts are shown separately on the invoice Remember, you can only claim for building materials and you must send in the original invoices. The invoices should be in your name. If they are not in your name, you must explain why. For further advice about how to complete this part, refer to the notes.				
Reference/ invoice number	Date of invoice	Description of invoice item	Supplier's name	VAT paid
invoice number				

Reference/ voice number	Date of invoice	Description of invoice item	Supplier's name	VAT paid
			Balance brought forward	

where VAT Remember, ye The invoices s	amounts are not sl ou can only claim for b should be in your name	to you for which you will be on hown separately on the invoiculding materials and you must sen e. If they are not in your name, you nplete this part, refer to the notes.	claiming back VAT at the star te d in the original invoices.		
Reference/ invoice number	Date of invoice	Description of invoice item	Supplier's name	Total paid	
		Total p	naid		
			/AT calculated see notes		

where VAT		own separately on the invoice		
Reference/ invoice number	Date of invoice	Description of invoice item	Supplier's name	Total paid
			Balance brought forward	
		Total pa	id	

			Claimant: enter your full name here
21	F Sending in your claim Summary, checklist and declaration Summary To check what is needed here, refer to the notes Total amount of VAT claimed from part D		If any of the invoices have not been made out in your name, explain why in the box provided below
	E Total amount of VAT claimed from part E E Total amount of VAT to claim back from parts D + E E	24	Do you give your authority for us to discuss your claim with your agent or accountant? No Yes If Yes, give details of your agent or accountant here
22	Bank account details Give us details of the account into which you would prefer us to send your VAT refund Full name(s) of account holder(s)		
23	Sort code Account number Must be at least 8 digits. Lead with zeros if less Checklist Make sure you send all documents as requested to help us deal with your claim quickly. If you do not provide us with the correct documents we may reject your claim. Have you enclosed the following documents? Full Planning Permission No Yes Or Outline Planning Permission and Approval of Reserved Matters No Yes	8	Declaration If you give incomplete or inaccurate information in this claim, we may charge you a financial penalty or prosecute you. I declare that: I am only reclaiming VAT which was correctly charge to me and which I paid on goods I bought or imported from a VAT registered supplier all the details and information on this form and any accompanying documents are correct I have read the attached guidance notes. VAT registered persons I confirm no other claim has been or will be made for these supplies and where the purchase of goods has been invoiced to my VAT registered business, I have no and will not claim this VAT through my VAT return. Charity builders The buildings being claimed for is to be used solely for the purpose of the charity named in question 1 of this
	Note: both documents are needed And Completion Certificate or		the purpose of the charity named in question 1 or this claim form. Signature(s)
	other acceptable evidence No Yes A full set of building plans No Yes		
	Original invoices filed in the same order as listed on the schedules No Yes		Date DD MM YYYY

Form No. 11B: VAT refunds for DIY housebuilders - Claim form for conversions

(dia)	HM Revenue & Customs
	& CUSTOILIS

VAT refunds for DIY housebuilders Claim form for conversions

im		services used for your conversion, answer the questions on this ether you are eligible to claim back the VAT. Refer to the notes er a question, phone the Helpline on 0845 010 9000 .
1	A Personal details Answer all the questions in this part. If you leave any answer blank we may reject your claim Your full name, including your title Mr, Mrs, Miss, etc.	B Are you eligible to claim? Refer to the guidance notes 9 Have you converted a non-residential building? By conversion we mean converting a non-residential building into a dwelling
2	If more than one claimant, title and full name of other claimant(s)	No Yes 10 Have you carried out works to a building that has previously been lived in? No Yes
3	Your daytime contact phone numbers	Have you got evidence that the building has been empt for 10 years or more before works started? No Yes
4	Your address	If No, you are not eligible to claim 12 Are you 'fitting out or finishing' a converted non-residential building? No Yes
	Postcode Is this the building you are claiming for?	Has work been done on a completed dwelling purchase from a developer, builder or private vendor? No Yes
	No Wes	If Yes, you are not eligible to claim
	Your National Insurance number Certified date of completion for the building If you do not have a completion certificate leave blank	14 Has Planning Permission been granted for your conversion/renovation/alteration works? To obtain a VAT refund you must provide evidence that the works are lawful and send to us a copy of the Planning Permission No Yes
	DD MMYYYY	If No. explain the reason why below
7	Date you occupied the building DD MM YYYY	
8	If you or anyone connected with this claim have an interest or association with a WAT registered business, enter the WAT registration number(s) below:	

15	Do the terms of your Planning Permission (or similar permission) prevent the separate disposal, or separate use, of the converted property from any other		C Details of the property that has been converted
	pre-existing building?	20	What was the building before you started your works?
	No L Yes L		Type of building
16	Has a Building Regulation Completion Certificate been granted by the local authority or an approved inspector registered with the local authority		For example, barn conversion, house, apartment/flat, o
	building control?		Is the building detached, semi-detached, terraced?
	If No, refer to notes and give details about what you will be providing instead		Number of storeys
			Number of reception rooms
			Number of bedrooms
			Number of bathrooms/en-suites
17	Have you got your approved plans from your		Number of kitchen/utility rooms If there are other rooms not described above, tell us he
	Local Authority? No Yes		many there are and describe their purpose below
18	Are you intending to live in the property you are claiming for?		
	No Yes		
	If No, provide the address of the conversion and explain why you have carried out the works		
		21	How many garages do you have (or intend to have)?
			Number of integral Number of detached
19	Are you claiming for any other building(s)?	22	Will you be occupying it/them with the property you are converting?
	No Yes If Yes, give details about the other building(s) and		No Yes
	explain why		If No, explain what you will be doing with them
	inue to complete the rest of this claim form only if you		

where the Remember, y If they are no	Claimant: enter your full name here Details of the goods and services for which you will be claiming back VAT where the VAT amounts are shown separately on the invoice Remember, you must send in the original invoices. The invoices should be in your name. If they are not in your name, you must explain why.					
For further as Reference/	dvice about how to cor Date of invoice	nplete this part, refer to the notes. Description of invoice item				
invoice number						
				-		
				-		
			D Total			

	nant: enter your full n he goods and servi VAT amounts are sl	ces supplied to you for which y	you will be claiming back VAT	
Reference/ invoice number	Date of invoice	Description of invoice item	Supplier's name	VAT paid
mirator maniber			Balance brought forward	
			D Total	

E Details of the goods and services for which you will be claiming back VAT at the standard rate where VAT amounts are not shown separately on the invoice Remember, you must send in the original invoices. The invoices should be in your name. If they are not in your name, you must explain why. For further advice about how to complete this part, refer to the notes.					
Reference/	Date of invoice	Description of invoice item	Supplier's name	Total paid	
invoice number				-	
				-	
		Total pai	d		
		process	Calculated see notes		

E Details of the standard ra	he goods and servi te where VAT amo	ces supplied to you for which y unts are not shown separately	ou will be claiming back VAT on the invoice <i>Continued</i>	at the
Reference/ invoice number	Date of invoice	Description of invoice item	Supplier's name	Total paid
			Balance brought forward	
		Total pa	id	

F Details of the goods and services for which you will be claiming back VAT at the reduced rate where VAT amounts are not shown separately on the invoice Remember, you must send in the original invoices. The invoices should be in your name. If they are not in your name, you must explain why. For further advice about how to complete this part, refer to the notes.					
Reference/	Date of invoice	Description of invoice item	Supplier's name	Total paid	
invoice number					
				-	
		Total paid			
			calculated see notes		

at the redu	ced rate where VA	ces for which you will be claim I amounts are not shown sepa	rately on the invoice Continu	ed
Reference/ invoice number	Date of invoice	Description of invoice item	Supplier's name	Total paid
			Balance brought forward	
		Total pa	aid	

				Claimant: enter your full name here
	G Sending in your claim Summary, checklist and declaration			If any of the invoices have not been made out in your name, explain why in the box below
23	Summary To check what is needed here, refer to the note:	s		
	Total amount of VAT claimed from part D			
	£			
	Total amount of VAT claimed from part E			
	£			
	Total amount of VAT claimed from part F		26	Do you give your authority for us to discuss your claim with your agent or accountant?
	£ .			with your agent of accountance
	Total amount of VAT to claim back from parts D	+E+F		No Yes
	£			If Yes, give details of your agent or accountant here
24	Bank account details Give us details of the account into which you we	ould		
	prefer us to send your VAT refund			
	Full name(s) of account holder(s)			
	Sort code		27	Declaration
				If you give incomplete or inaccurate information in
				this claim, we may charge you a financial penalty or
	Account number Must be at least 8 digits. Lead with zeros if less			prosecute you. I declare that:
	most be at least o digits. Lead with zeros il leas			I am only reclaiming VAT which was correctly charge.
				to me and which I paid on goods/services I bought o
25	Checklist			imported from a VAT registered supplier - all the details and information on this form and any
	Make sure you send all documents as requested	to help us		accompanying documents are correct
	deal with your claim quickly. If you do not provi	de		I have read the attached guidance notes.
	us with the correct documents we may reject yo	our claim.		VAT registered persons
	Have you enclosed the following documents?			I confirm no other claim has been or will be made for
	Evidence that the building has been empty for 10 years or more			these supplies and where the purchase of goods has
	before you started your works No	Yes		been invoiced to my WAT registered business, I have no and will not claim this WAT through my WAT return.
	Full Planning Permission No	Yes		Signature(s)
	Or Outline Planning Permission and			
	Outline Planning Permission and Approval of Reserved Matters No	Yes		
	Note: both documents are needed			
	And			
	Completion Certificate or			
	other acceptable evidence No	Yes		Date DD MM YYYY
	A full set of building plans No	Yes		
	Original invoices filed in the same			
	Original invoices med in the same	D0000000 B14		

Form No. 12: Value Added Tax EC Sales List

Regulation 21, 22, 23



Value Added Tax EC Sales List

	se enter your name and address here	to use the inf	8888888888888	tails. If you don't, we won't be a ve on the rest of this form.
		Branch/subsix	fiary identifier	Period reference MMYY
		5 0000000000000000000000000000000000000	nalty, please mai	ke sure this form reaches HMR end date.
er the dates he format	Period for goods from		to	
MM YYYY	Period for services from		to	
online select <i>VA</i> re you start, ple y in black ink ar	AT Online. case enter your details at the top of nd leave blank any boxes that don't	f this page. When we rece apply to you. The notes	ive this form we on page 2 will h	e will scan it, so please write nelp you complete the rest of
online select Ware you start, ple ly in black ink an If you have mo urther advice go Country Cus	AT Online. ease enter your details at the top of and leave blank any boxes that don't are than eight transactions to recore to to www.hmrc.gov.uk or phone ou tomer VAT	f this page. When we rece apply to you. The notes d, please use a VAT101A (r Helpline on 0845 010 9 Tot	ive this form we on page 2 will h Continuation sh 1000 (Monday to al value of suppl	e will scan it, so please write nelp you complete the rest of eet. See page 2 for details. o Friday, 8am to 8pm). lies
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VAT101MAN PAGE 1 HMRC 10/09

Before you start

Monthly Sales Lists

If you supply goods and services and are required to file your EC Sales List for goods monthly:

- you may report goods only in months 1 and 2 and report goods for the month and services for the whole quarter in month 3, or
- · you can report goods and services each month.

Simplified annual EC Sales List (ESL) for supplies of goods

If HM Revenue & Customs has given you approval to submit a simplified annual ESL because you have low levels of supplies of goods to other EC countries, you are not required to enter the actual value of supplies.

Instead, enter a nominal total value of £1. Then follow the rest of the guidance about the VAT Registration Number and the indicator box.

How to fill in this form

- · Write inside the boxes. Use black ink and capital letters.
- If you make a mistake, please cross it out and write the correct information below it.
- Leave blank any boxes that don't apply to you please don't strike through them. Do not write 'none'.
- · Only include your sales for the period(s) shown on page 1.
- · Enter each type of sale on a separate line.

Country code

Enter your customer's country code. This is made up of two letters. It can only be one of the codes shown below.

EC country co	des				
Austria	AT	Germany	DE	Netherlands	NI.
Belgium	BE	Greece	EL	Poland	PL
Bulgaria	BG	Hungary	HU	Portugal	PT
Cyprus	CY	Ireland	IE	Romania	RC
Czech Republic	CZ	Italy	IT	Slovak Republic	SK
Denmark	DK	Latvia	LV	Slovenia	SI
Estonia	EE	Lithuania	LT	Spain	ES
Finland	FI	Luxembourg	LU	Sweden	SE
France	FR	Malta	MT		

Customer's VAT Registration Number

Enter your customer's VAT Registration Number starting from the left hand side.

Please do not include the country code in this column, or any spaces, dashes or commas. If you need to, refer to Notice 725 The Single Market to check how VAT numbers for each of the EC countries are formatted.

One of the conditions for zero-rating supplies of goods and services to other EC countries is that you must provide a valid VAT Registration Number for each of your customers.

You can check that a number is valid on the Europa website. Go to www.ec.europa.eu/taxation_customs/vies

Total value of supplies and the indicator box

in all cases, enter the total, rounded down to the nearest pound sterling. Enter each amount starting from the right hand side. We have already added the 'zero' pence and decimal point for you. Please do not add commas.

If you have a minus figure to enter because the value of credit notes is greater than the total value of supplies, enter a minus sign in a white box **before** each value.

Please note that you may need up to three lines for each customer. This is because the total value of each type of sale needs to be entered. For example, if you have supplied goods direct and as a triangulated sale and have supplied a service, you must complete three lines for that customer. Further guidance is given below.

 If you supplied goods, enter the value (including related costs) of all the goods supplied to that customer (deducting credit notes where appropriate). Leave the indicator column blank.

Related costs includes services which form part of the goods, such as freight and insurance charges.

- If you were an intermediate supplier in a triangulated sale, enter the total value of the supplies to each customer on a separate line from any other supplies made to that customer.
 Enter 2 in the indicator column.
- If you supplied services which were subject to the reverse charge in the customer's member state, enter the total value of these supplies on a separate line. Enter 3 in the indicator column.

Other forms you may need

If you need more space please do not add lines to this form. Please use the form VAT101A Continuation sheet.

If you need to correct any data supplied in a previous period or supply previously omitted data, please do so on form VATIOIB Correction to EC Sales List.

To obtain any of these forms, please go to www.hmrc.gov.uk select Find a Form and enter the form number (for example, VATIO1A or VATIO1B). Or phone the Helpline on **0845 010 9000** and ask for copies.

What to do next

When you have completed and signed this form please send it in the addressed envelope to:

HM Revenue & Customs

Comben House

Farriers Way Liverpool

L75 1AY

To avoid a penalty, please make sure this form reaches us on time.

• Need help?

If you need further guidance on EC Sales Lists please refer to Notice 725 The Single Market which is available online. Go to www.hmrc.gov.uk or phone the Helpline on 0845 010 9000 Monday to Friday, 8am to 8pm.

VAT101MAN

PAGE 2

Regulation	22(6),	23
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Ref



New Means of Transport for removal from the UK to another Member State of the European Community See notes overleaf before completing - Write in BLOCK LETTERS only

N N (Lighting and Exchan	
For the purchaser to complete	For the Supplier to complete
	Full Name and Address
Surname (Mr/Mrs/Miss)	
Forename(s)	
Full Address in the UK	
	. Tetephone
	Vat Registration No. GB
Telephone	· · · · · · · · · · · · · · · · · · ·
Permanent/Temporary (Delete as applicable)	
Full address in Member State of Destination	Motorised Ship Aircraft (Tick as applicable)
	Make
	Model
Talephone	Colour
Permanent/Temporary (Delete as applicable)	Registration No.
Are you: a UK Resident? an overseas visitor?	Engine No.
	Chassis/Hull/Alrframe No.
(Tick one box)	Invoice No. and date
Are you a serving member YES/NO	Date of Supply
of HM Forces?	Purchase Price
Member State of destination of the New Means of Transport in which VAT will be paid	VAT not paid at time of supply
I Declare that: I have read notice 728 and the notes overleaf;	Declare That:
Intend to remove the New Means of Transport described above from the UK to the Member State of destination within 2 months of the date of supply;	 the New Means of Transport described above complies with the definition given in notice 725 about VAT and the Single Market
• I intend to notify the fiscal authority in that Member State and pay any tax due;	the information given above is correct
 I understand that if I fail to remove the New Means of Transport described above within 2 months of the date of supply it will become liable to forfeiture and UK taxes will become due; 	Signature Date Status: Proprieto:/Partner/Director/Company Secretary/Authorised Person
• The information I have given above is correct.	(Delete as applicable)
Signature	
Date	
VAT 411 (Customs Copy)	. 100E

Regulation 204(c)



Value Added Tax Flat Rate Scheme for Agriculture Application for Certification

ard	Bridge T
1	Notes to help you complete this form are on the reverse. Please read them carefully Please enter your FULL NAME in BLOCK LETTERS. (See note 1)
''	The desired four forest with a first second certification (easier to the first second certification)
2.	Please enter the ADDRESS of your BUSINESS. (See note 2)
	Postcode Tel No.
3.	Please describe your BUSINESS INCLUDING NON-FARMING ACTIVITIES. (See note 3)
4.	Please enter the ESTIMATED VALUE of AGRICULTURAL SUPPLIES
-	you expect to make in the next 12 months. (see note 4)
_	Please enter the ESTIMATED VALUE of SUPPLIES OF OTHER GOODS and
Э.	SERVICES which you expect to make in the next 12 months. (See note 5)
_	
₿.	Please enter the DATE from which your CERTIFICATE TO BE SEEECTIVE (See note 6)
	TO BE EFFECTIVE. (See note 6)
7.	Please enter your VAT REGISTRATION NUMBER. Write "NONE"
	if you are not registered for VAT. (See note 7)
8.	You must complete the following declaration :
	declare that the information entered on this form is true and complete. 1 apply for cancellation of the VAT registration shown at box 7 above.
	Signature
	Tick one box Proprietor Director Trustee
	Partner Company Author/sed Secretary Official
_	For Official Use
	Initials and Date
All'd	
Ref VA1	
	「98 (p. g.

VAT 65

				Regulation 178(1)(a)
db day	is th Rela	is your linst application? If not please give renda Nu		VAT 65
/IIII		,		
HM Customs and Excee	1		by a	APPLICATION a business person
Competent authority to which the application	-		VA	ed in the Community for REFUND OF LUE ADDED TAX
is addressed				ad the explanatory notes before filling in)
	F-	Foreinames and surname or name of firm of applicant		
	ĺ.	House number and steel name		
	1	Place, country and nost code	المسلم المسلم	·
	-	Nature of applicant's business	طلك	-4
	3	Panioulisis of the Cillips: Authority and tax bus rises Registration No. in the country in which the apolicy normal place of residence	antra establishe	el ar has Piofee rkuriute e
	4	Period to which the application refers	Mon	From To Year Month Year
	5	Total unduring freshrid requests (in ligures) [25]	11:1	
	. 6	The applicant requests the refund of the amount shown in heading B in the manner describes in heading.	ng 7	
(*) Insert x in the	-	Method of settlement requested (*) Bank account	Postal account	
appropriate box		Account runniber	incial body	
		Account in the name of	0.1.2.1	
	7			
		Name and address of the financial body		
				'''' 1
	8	 		
	F	No.ofdocurrentsencksed	t oddumerks	
		(a) that the goods or services specified overless were used for the following business	se activities in	the United Kingdom
	9	(a) that in the United Kingdom outing the period covered by this application, he/she	engaged d	İ
	-	(ii) the supply of goods or services		i
(*) laged x	-	(i) only the provision of services in teapert of which tax is payable sulely	y by the besid) on to which they are supplied
sopropriate box		$\prod_{i \in I} \mathbb{I}_{i}^{n}$ only in the provision of certain exempted transport services and any	thereto	
		(c) that the particulars given in this application are true		
		The asplicant undertakes to pay each any immies wrongfully obtained		
		At	Signature)
		NOTE: Dox 10 overleaf MUST he completed		/
		Page I.		

POD (May 1995)

- $\fbox{10}$ Statement item(sing VAT amounts relating to the period covered by this application
- Each document submitted should be consecutively numbered starting with 1. The number should be inserted in the top right-hand corner of the face of the document. Enter details across the columns in respect of each invoice etc. submitted. If sufficient space is not available you must use a continuation sheet, headed with your tax registration number, endorsed Box 10 and attached firmly to the application form.
- You are reminded that when tax is incurred by faxable persons who receive VAT group treatment, the group representative member must apply on behalf of all the members. As the supporting invoices produced will not necessarily be addressed to the representative member, the status contribute must also contain the names of those group members who incurred the tax.

 Name: VAT Besistration No. (If known) | Table and number of imprior | Amount of the return | Am

Number	Nature of goods or services	Name, VAT Registration No. (If known) and address of supplier of goods or services	Oate and number of invoice or import document	Arrount of tax retund applied for	FOR OFFICIAL USE ONLY
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			CAF		

VAT 56 1R (0695)

Page 2.

- 9) Refunds of law incurred may only be claimed aubject to the rules of leach state. Brief data is of supplies in each mainter state on which tax cannot be reclaimed are given in HM Customs and Excise Notice 723. Tax incurred on the following supplies without be refunded by any member state:
 - (a) supplies of goods which have been or are about to be exported; and
 - (b) supplies to travel agents which are for the direct benefit of travellers. Under this scheme the term "travel agent" includes tour operators or any person who purchases or re-supplies services to travellers.

Number	Nature of geods of services	Name, VAT Registration No. (if known) and address of supplier of goods or services	Date and number of involce or import document	Amount of tax refus¢ applied for	FOR OFFICIA USE ONLY
			TOTAL B/F		
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			TOTAL		

VAT 66 (0595) Page 3.

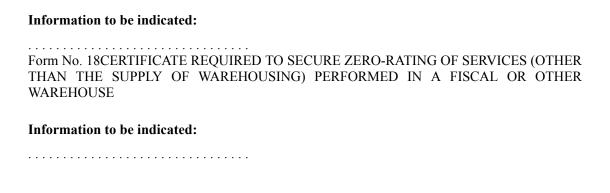
Regulation 178(1)(b)(i)



Certificate of Status of Taxable Person

he undersigned	
	(Name of local VAT office)
ame of taxable person	
ddress	
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lature of activity	
a taxable person for the pu	rposes of Value Added Tax, whose Registration number is
L	<u> </u>
ate	,
Office stemp	
	Signature
	(Name and grade)
AT 66 CD 1017/NR/07/90	F 50371

Form No. 17CERTIFICATE REQUIRED TO SECURE RELIEF FROM VAT ON PURCHASED OR ACQUIRED GOODS INTENDED TO BE PLACED IN A FISCAL WAREHOUSING REGIME



[F2SCHEDULE 1A

Regulation 145F

Textual Amendments

F2 Sch. 1A inserted (28.4.1996) by The Value Added Tax (Amendment) (No. 3) Regulations 1996 (S.I. 1996/1250), regs. 1(1)(2), 16, Sch. 2

The fiscal warehousing record which is referred to in paragraph (3) of regulation 145F shall have the features and comply with the requirements set out below.

- 1. Goods in and out of a fiscal warehouse and its regime
 - (a) It shall accurately identify any eligible goods which enter or exit the fiscal warehouse, their nature and quantity, and the time and date when they so enter or exit.
 - (b) It shall accurately identify any goods which are not eligible goods and which enter or exit the fiscal warehouse for storage (other than goods which enter for purposes wholly incidental to such storage), their nature and quantity, and time and date when they so enter or exit.
 - (c) It shall accurately identify all eligible goods which are allocated to or removed from the fiscal warehousing regime associated with the relevant fiscal warehousekeeper, the time and date when the allocation or removal takes place, and the location of the eligible goods while they are allocated to the relevant regime.
 - (d) It shall accurately identify as "transferred goods" all eligible goods which are transferred directly from the fiscal warehousing regime to another fiscal warehousing regime, the time and date when the transfer starts, and the address of the fiscal warehouse to which the goods in question are transferred.
- - (f) It shall accurately identify as "transferred goods (by reason of export)" all eligible goods which are directly exported from the fiscal warehousing regime to a place outside [F4Great Britain] under regulation 145H(2)(c), the date and time when the movement of the goods which is directly associated with the export starts, and the address of the place outside [F4Great Britain] to which the goods in question are consigned.

Textual Amendments

F3 Sch. 1A para. 1(e) omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, 90(a)(i) (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

F4 Words in Sch. 1A para. 1(f) substituted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **90(a)(ii)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

2. Specified services performed in a fiscal warehouse

It shall accurately identify the nature of any services which are performed on or in relation to eligible goods while those goods are allocated to the relevant fiscal warehousing regime, the date when the services are performed, the particular eligible goods on or in relation to which they are performed, and the name, address and registration number (if any) of the supplier of those services.

- 3. Documents relating to transfers and specified services
 - (a) It shall include the written undertaking from the other fiscal warehousekeeper relating to a transfer made within the United Kingdom referred to in regulation 145G(2), the certificate from the other fiscal warehousekeeper confirming a transfer made within the United Kingdom referred to in regulation 145G(3)(c), and it shall relate them to the relevant transfer.
 - (b) It shall include the copy of the certificate relating to a transfer received by the relevant fiscal warehousekeeper from another fiscal warehousing regime within the United Kingdom referred to in regulation 145G(3)(d) and it shall relate that copy to the relevant allocation to his relevant fiscal warehousing regime.

(d) It shall include the document relating to the completion of an export to a place outside [F6Great Britain] referred to in regulation 145H(4)(c) and it shall relate that document to the export in question.

Textual Amendments

- F5 Sch. 1A para. 3(c) omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, 90(b)(i) (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- **F6** Words in Sch. 1A para. 3(d) substituted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **90(b)(ii)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- 4. Procedures where transfers are not completed
 - (a) It shall be adjusted to show a removal (and not a transfer) where the certificate of transfer within the United Kingdom referred to in regulation 145G(3)(c) is not received in time from the other fiscal warehousekeeper.
 - (b) It shall be adjusted to show a removal (and not a transfer) where the document referred to in [F7 regulation] 145H(4)(c) concerning goods which have been transferred to corresponding arrangements in [F8 Great Britain], or which have been exported to a place outside [F9 Great Britain], is not received in time.
 - (c) It shall evidence any notification made under regulation 145H(3)(c) to the person on whose instructions the goods were allowed to leave the fiscal warehouse.

Textual Amendments

- F7 Word in Sch. 1A para. 4(b) substituted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, 90(c)(i) (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- **F8** Words in Sch. 1A para. 4(b) substituted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **90(c)(ii)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- **F9** Words in Sch. 1A para. 4(b) substituted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **90(c)(iii)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

5. Removals from a fiscal warehousing regime

- (a) It shall identify the name and address of any person who at any time removes or causes the removal of any goods from the fiscal warehousing regime and that person's registration number if he is registered under the Act.
- (b) It shall include a copy of the removal document issued by the Commissioners under regulation 145J(1) and shall relate it to the relevant removal.

Miscellaneous

- (a) It shall incorporate any modifications to the features or requirements set out in paragraphs 1 to 5 above which the Commissioners may require in respect of the relevant fiscal warehousekeeper.
- (b) A fiscal warehousekeeper may, with the prior agreement of the Commissioners, maintain a fiscal warehousing record in which any of the features or requirements set out in paragraphs 1 to 5 above are relaxed or dispensed with.]

SCHEDULE 2

Regulation 3(1)

REVOCATIONS

Commencement Information

II Sch. 2 in force at 20.10.1995, see reg. 1

Statutory instrument number	Title of Regulations
SI 1972/1148	The Value Added Tax (Supplies by Retailers) Regulations 1972
SI 1973/293	The Value Added Tax (Trading Stamps) Regulations 1973
SI 1975/274	The Value Added Tax (Supplies by Retailers) (Amendment) Regulations 1975
SI 1979/224	The Value Added Tax (Supplies by Retailers) (Amendment) Regulations 1979
SI 1980/1537	The Value Added Tax (Repayment to Community Traders) Regulations 1980

Statutory instrument number	Title of Regulations
SI 1985/886	The Value Added Tax (General) Regulations 1985
SI 1985/1650	The Value Added Tax (General) (Amendment) Regulations 1985
SI 1986/71	The Value Added Tax (General) (Amendment) Regulations 1986
SI 1986/305	The Value Added Tax (General) (Amendment) (No. 2) Regulations 1986
SI 1986/335	The Value Added Tax (Bad Debt Relief) Regulations 1986
SI 1987/150	The Value Added Tax (General) (Amendment) Regulations 1987
SI 1987/510	The Value Added Tax (General) (Amendment) (No. 2) Regulations 1987
SI 1987/1427	The Value Added Tax (Cash Accounting) Regulations 1987
SI 1987/1712	The Value Added Tax (Supplies by Retailers) (Amendment) Regulations 1987
SI 1987/1916	The Value Added Tax (General) (Amendment) (No. 3) Regulations 1987
SI 1987/2015	The Value Added Tax (Repayments to Third Country Traders) Regulations 1987
SI 1988/886	The Value Added Tax (Annual Accounting) Regulations 1988
SI 1988/1343	The Value Added Tax (Repayment Supplement) Regulations 1988
SI 1988/2083	The Value Added Tax (General) (Amendment) Regulations 1988
SI 1988/2108	The Value Added Tax (General) (Amendment) (No. 2) Regulations 1988
SI 1988/2217	The Value Added Tax (Repayment to Community Traders) (Amendment) Regulations 1988
SI 1989/1132	The Value Added Tax (General) (Amendment) Regulations 1989
SI 1989/1302	The Value Added Tax (General) (Amendment) (No. 2) Regulations 1989
SI 1989/2248	The Value Added Tax (Accounting and Records) Regulations 1989
SI 1989/2255	The Value Added Tax (Bad Debt Relief) (Amendment) Regulations 1989

Statutory instrument number	Title of Regulations
SI 1989/2256	The Value Added Tax (General) (Amendment) (No. 3) Regulations 1989
SI 1989/2259	The Value Added Tax ("Do-It-Yourself" Builders) (Refund of Tax) Regulations 1989
SI 1989/2355	The Value Added Tax (General) (Amendment) (No. 4) Regulations 1989
SI 1990/420	The Value Added Tax (Cash Accounting) (Amendment) Regulations 1990
SI 1990/1943	The Value Added Tax (Cash Accounting) (Amendment) (No. 2) Regulations 1990
SI 1991/371	The Value Added Tax (Refunds for Bad Debts) Regulations 1991
SI 1991/691	The Value Added Tax (General) (Amendment) Regulations 1991
SI 1991/1332	The Value Added Tax (General) (Amendment) (No. 2) Regulations 1991
SI 1991/1532	The Value Added Tax (Annual Accounting) (Amendment) Regulations 1991
SI 1992/644	The Value Added Tax (Cash Accounting) (Amendment) Regulations 1992
SI 1992/645	The Value Added Tax (General) (Amendment) Regulations 1992
SI 1992/1844	The Value Added Tax (Payments on Account) (No. 2) Regulations 1992
SI 1992/3096	The Value Added Tax (EC Sales Statements) Regulations 1992
SI 1992/3097	The Value Added Tax (Accounting and Records) (Amendment) Regulations 1992
SI 1992/3099	The Value Added Tax (Valuation of Acquisitions) Regulations 1992
SI 1992/3100	The Value Added Tax (Refunds in relation to New Means of Transport) Regulations 1992
SI 1992/3101	The Value Added Tax (Removal of Goods) (Accounting) Regulations 1992
SI 1992/3102	The Value Added Tax (General) (Amendment) (No. 4) Regulations 1992
SI 1992/3103	The Value Added Tax (Flat-rate Scheme for Farmers) Regulations 1992
SI 1993/119	The Value Added Tax (General) (Amendment) Regulations 1993

Statutory instrument number	Title of Regulations
SI 1993/761	The Value Added Tax (Accounting and Records) (Amendment) Regulations 1993
SI 1993/762	The Value Added Tax (Cash Accounting) (Amendment) Regulations 1993
SI 1993/764	The Value Added Tax (General) (Amendment) (No. 2) Regulations 1993
SI 1993/856	The Value Added Tax (General) (Amendment) (No. 3) Regulations 1993
SI 1993/1222	The Value Added Tax (Repayment to Third Country Traders) (Amendment) Regulations 1993
SI 1993/1223	The Value Added Tax (Repayment to Community Traders) (Amendment) Regulations 1993
SI 1993/1224	The Value Added Tax (General) (Amendment) (No. 4) Regulations 1993
SI 1993/1639	The Value Added Tax (General) (Amendment) (No. 5) Regulations 1993
SI 1993/1941	The Value Added Tax (General) (Amendment) (No. 6) Regulations 1993
SI 1993/3027	The Value Added Tax (General) (Amendment) (No. 7) Regulations 1993
SI 1993/3028	The Value Added Tax (Cash Accounting) (Amendment) (No.2) Regulations 1993
SI 1994/803	The Value Added Tax (Accounting and Records) (Amendment) Regulations 1994
SI 1994/3015	The Value Added Tax (General) (Amendment) Regulations 1994
SI 1995/152	The Value Added Tax (General) (Amendment) Regulations 1995
SI 1995/913	The Value Added Tax (General) (Amendment) (No. 2) Regulations 1995
SI 1995/1069	The Value Added Tax (General) (Amendment) (No. 3) Regulations 1995
SI 1995/1280	The Value Added Tax (General) (Amendment) (No. 4) Regulations 1995

Changes to legislation:There are currently no known outstanding effects for the The Value Added Tax Regulations 1995.