
STATUTORY INSTRUMENTS

2000 No. 794

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

1. These Regulations may be cited as the Value Added Tax (Amendment) (No. 3) Regulations 2000 and shall come into force on 22nd March 2000.

2. The Value Added Tax Regulations 1995⁽¹⁾ shall be amended in accordance with the following regulations.

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

4. For regulation 5 there shall be substituted—

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

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

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

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

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

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(f) where paragraph 5(1) of Schedule 3A to the Act applies, the date on which he ceased to make, or have the intention of making, relevant supplies within the meaning of paragraph 9 of that Schedule.”.

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

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

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

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

Martin Brown
Commissioner of Customs and Excise