STATUTORY INSTRUMENTS

2006 No. 2902

VALUE ADDED TAX

The Value Added Tax (Amendment) (No.2) Regulations 2006

Made - - - - 3rd November 2006

Laid before the House of

Commons - - - 3rd November 2006

Coming into force - - 1st December 2006

The Commissioners for Her Majesty's Revenue and Customs(1) make the following Regulations in exercise of the power conferred by paragraph 17 of Schedule 1 to the Value Added Tax Act 1994(2):

- **1.** These Regulations may be cited as the Value Added Tax (Amendment) (No.2) Regulations 2006 and come into force on 1st December 2006.
 - 2. The Value Added Tax Regulations 1995(3) are amended as follows.
- **3.** In Schedule 1, for form numbered 1 (application for VAT registration) substitute form numbered 1 in the Schedule to these Regulations.

Paul Gray
Steve Lamey
Two of the Commissioners for Her Majesty's
Revenue and Customs

3rd November 2006

⁽¹⁾ The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 (c.11). Section 50(1) of that Act provides that a reference to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.

^{(2) 1994} c.23; section 96(1) defines "the Commissioners" as meaning the Commissioners of Customs and Excise and "regulations" as meaning regulations made by the Commissioners under the Act.

⁽³⁾ S.I. 1995/2518; relevant amending instruments are 2000/794, S.I. 2001/3828, S.I. 2004/1675.

SCHEDULE

Regulation 3

Form No.1: Application for VAT Registration Regulation 5(1)

HM Revenue & Customs	Value Added Tax (VAT) Application for registration
fou can apply online to wew.here.gov.uk and follow the links for '80 it online'. How to fill in this form Please write clearly in black ink and use capital letters. If you need more space for any answers, continue on a separate sheet.	If you need help, look at the Notes or phone our National Advice Service on 0845 010 9000. 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. You can download any forms you need from www.herec.gov.ul or phone the National Advice Service.
About the business	
Status of the business Sole proprietors: please enter your full name - first name(i) followed by sumams	If the business is an unincorporated body, enter the type (for example, club, association, trust, charity, etc.)
Partnerships: please enter your trading ruens. Dr. If you do not have one, enter the full names of all the partners. Partnerships rount also complete form IAVT and enclose it with this force.	Ana you negistaring as the Representative Member or nominated corporate body of a WT group? Read the glossary in the Notes for a definition of VAT group. Yes No No No Notes forms VATSD and VATST. S Business contact details Business address, that is, the principal place where most
If you need more space, use a separate sheet of paper. Partnerships now go to Question 5. Corporate or unincorporated bodies: please enter the name of the company, club, association, trust, charity, etc.	of the day to day running of the business is carried out.
a If the business has a trading name, enter it have	Contact telephone number Business fas number
If the business is a corporate body registered in the UK, enter the following details from the Certificate of incorporation Certificate number	Business mobile selephone number Business email address
Date of Incorporation D D M M Y Y Y Y Country of Incorporation	Susiness website address WWW.

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About the business continued	About the business continued
Business activities Read the note for Quastion 6. If the business activities are land or property-related, you may need to complete and enclose form WIT1614. Main activities.	UK bank or building society account Read the note for Question & Name of bank or building society
Other activities	Account number
	About your MAT registration
	About your VAT registration
If you need more space, one a separate sheet of paper. Ane you for any of the partners or directors in this business) currently involved, or in the leat two years have been involved, in any other business in the UK or like of Man (UKI registered or not) either as a sole proprietor, partner or director?	Talking over a going concern of Are you registering for WIT because you have taken ever (or are about to take over) a business for part of a business) as a going concern. OR changed (or are about to drange) the legal status of a WIT registered business?
Read the note for Question 7. Yes No	Important: read the note for Guestion 9 before you answer. Yes No
Business 1: name	If Nos., enter the date the transfer or change took place or is intended to take place.
	DD MM YYYY
Business 1: WXT number (if applicable)	This will be your effective date of registration. M No. go to Question 13 - ignore Questions 10 to 12.
Tick if still trading	10 What is the previous owner's name?
Business 2: name	11 Enter the previous owner's VWT number (if applicable)
	The state of the s
Business 2: VAT number (if applicable)	12 Do you want to keep the previous owner's WT number?
	Important read the note for Question 12 before
Tick if still trading If you need to show details of more than two businesse	
ute a supurate street of paper.	Yes No No N' Yes you and the previous owner will need to complete from W1F68 and enclose it with this form. Now go to Question 18 - Spncre Questions 13 to 17.

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Voluntary registration 13 Are you applying for voluntary registration because your turnover is below the registration threshold? Important read the note for Question 13 before you arriver. 14 Are you need to be the count of the boxes below. All you need to be counted to substitute the fature. I are ostablished, or have a fixed establishment, in the UK and make, or intend to make, supplies only outside the UK. What date do you wish to be registrated from? D D M M Y Y Y Y do to Question 18 - ignore Questions 14 to 15 before you arraver. 14 Are you registering because your taxable turnover have gone ower the registration threshold in any past period of 17 months or less? Vis. No Are you registering because your taxable turnover have gone over the registration threshold in any past period of 17 months or less? Vis. No Are you registering because you had an expectation on any date that your taxable turnover would go over the registration threshold in the next 30 DAYS ALONE? Vis. No Mill Y Y Y Y Vis. No Mill Y Y Y Y Y	Exemption from registration 16 Do you want to apply for exemption from registration? Read the note for Question16. You can apply for exemption from registration if most of your supplies are zero-raced. Yes No
	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	
10	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.	Passole
	Ves No	If you have lived at this address for fewer than three years, enter details of your previous address.
21	Do you expect to buy goods from other EU member states in the next 12 months? Read the note for Question 21.	Previous horne address (if applicable)
	Yes No No	
	If his, enter the total estimated value	
	E	Postcade
	Do you expect to sell goods to other EU member states in the next 12 months?	Homo telephone number
	Ves No	Date of birth
	If Yes, enter the total estimated volus.	D D M M Y Y Y Y
	E D O	National Insurance number
	olicant details and declaration	If you are a non-UK national and do not have a National Insurance number enter your tax identification number
•	This section must be completed by • the sole owner of the business, or • a partner, or • a director or the company secretary or an authorised	In your country of origin and the name of that country
	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 Chacklot on page 6 of the Notes to make sure you send enerything we have asked for. Signature
22	Applicant details	
	First rame(t) followed by surname	Date
		DD MM YYYY
		Capacity in which you signed this application (for example, proprietoc trustee, company secretary)

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 1st December 2006, amend Schedule 1 to the Value Added Tax Regulations 1995 (S.I. 1995/2518) by substituting revised Form No. 1: Application for VAT Registration.

A full regulatory impact assessment of the effect that this instrument will have on the costs of business, charities or voluntary bodies is available at www.hmrc.gov.uk.