

**No. 53****THE VALUE ADDED TAX ORDINANCE 2001**

(Ordinance 10 of 2001 as amended by Ordinances 16 of 2002 and 36 of 2002, Public Instrument 18 of 2003 and Ordinance 38 of 2003. )

**NOTICE UNDER REGULATION 17(1) OF THE VALUE  
ADDED TAX (GENERAL) REGULATIONS 2002**

In exercise of the powers under regulation 17(1) of the Value Added Tax (General) Regulations 2002, the Commissioner of Value Added Tax hereby gives notice as follows—

**1.** Any tax return which a taxable person is required to make under regulation 17(1) of the said Regulations shall be made in the form set out below—

**Sovereign Base Areas  
Value Added Tax**

**For official use**  
**Stamp of receipt**

**TAX RETURN**

For the period from ..... to .....

VAT registration number: .....

Date: .....

**This return must be completed and submitted to the Commissioner of Value Added Tax by ....., otherwise you will be liable to a penalty. Also by this date all VAT due from you must be paid, otherwise you will be liable to a surcharge equal to ten percent (10%) of the VAT due.**

Before you complete the form please read carefully the explanatory notes on the reverse side. Complete all boxes clearly in black or blue ink and enter “nil” where appropriate. Do not put dashes and do not leave any box blank. If there are no cents, enter “00” in the column for cents. Do not enter more than one amount in any box.

			Pounds	Cents
For official use	Output tax due this period	1		
	Input tax to be deducted for this period	2		
	VAT payable or VAT to be refunded (difference between boxes 1 and 2)	3		
	Total value of supplies made by you (excluding VAT)	4		00
	Total value of zero-rated supplies made by you	5		00
	Total value of supplies received by you (excluding VAT)	6		00
	Value of imported goods from member States of the European Union (EU)	7		00
	Value of exported goods to member States of the European Union (EU)	8		00
<p><b>STATEMENT</b> :I declare that the information contained in this form is complete and accurate.</p> <p>Name of person signing:.....</p> <p>Capacity of the person signing: self-employed/ partner/ director/ authorised person (delete as appropriate) .</p> <div style="display: flex; justify-content: space-between; width: 100%;"> <div style="border: 1px solid black; width: 100px; height: 20px;"></div> <div style="border: 1px solid black; width: 50px; height: 20px;"></div> </div> <p>Signature..... Date.....</p>				

**RECEIPT OF PAYMENT** Pounds      cent

Amount payable (written in words).....

.....

**For official use**

Date of payment

Code number

VAT code

VAT account code

**Bank stamp**

This copy must be submitted to the Commissioner of Value Added Tax.

**Explanatory notes to assist you in completing your tax return correctly (in these notes “the Ordinance” means the Value Added Tax Ordinance 2001)**

**Box 1**

In this box enter the VAT due on the supplies which you have made in this period.

Do not forget to include VAT on services which you have received from abroad (self supplies).

Do not forget that you have the right to subtract the VAT shown on any valid credit notes which you have issued in this period relating to supplies with a positive rate.

In this box you must include any VAT refund under section 27 of the Ordinance if you have received any payment in respect of a bad debt in relation to which you were given a VAT refund. You must also include any amounts representing positive or negative entries in the VAT payable portion of your VAT account for this period, subtracting or adding the relevant amounts, as the case may require.

**Box 2**

In this box enter the total amount of VAT charged by your suppliers on supplies you have received in this period as well as the VAT you have paid on the importation of goods. However, in order to include any amount of VAT you must possess a VAT invoice with a date falling within this tax period (for purchases charged at a positive rate) or customs documents proving the payment of VAT in this period on the importation of goods. You may also include the VAT charged on the self-supply of services you have received from abroad.

Do not forget that the amount you can include in this box is only such input tax as is deductible under the Ordinance. You must also subtract from the VAT that you are claiming, the VAT shown on any credit notes you have received from your suppliers in this tax period.

In this box you may include any amount of VAT which under section 27 of the Ordinance you are claiming for refund by way of bad debt relief. You may also include any amounts representing positive or negative entries in the VAT allowable portion of your VAT account for this accounting period, subtracting or adding the relevant amounts, as the case may require.

**Box 3**

In this box enter the difference between boxes 1 and 2. If the difference arising is negative (namely if the amount in box 2 is greater than the amount in box 1) then you must write the amount of the difference in brackets, as an indication that the amount is negative.

**Box 4**

In this box enter the total value of all supplies (goods and services) which you have made in this tax period (including supplies which are charged at the standard rate, a reduced rate or the zero rate as well as supplies which are exempt). Do not forget to include the value of services which you have received from abroad in the total value.

Essentially, in this box you will include your turnover, excluding VAT.

**Box 5**

In this box enter the total value of supplies (goods and services) which you have made in this tax period and which are zero-rated (including exports). These supplies are described in the Sixth Schedule to the Ordinance (e.g. foodstuffs, medicines, children's wear and footwear). Note that you will have already included this amount in box 4.

**Box 6**

In this box enter the total value, (excluding VAT), of all supplies (goods and services) that you have received for the purposes of your business in this period (including supplies which are charged at the standard rate, a reduced rate or the zero rate as well as supplies which are exempted). You must also include the value of goods which were cleared through customs in the said period and the value of services you have received from abroad (self-supplies). Do not include salaries, and daily wages, contributions to various funds, gifts of money, interest, dividends, taxes and other expenses which do not relate to deliveries or supplies to you for the purposes of your business.

**Box 7**

In this box enter the total customs value, excluding VAT, of all goods that you have imported for the purposes of your business this period (including imports which are charged at the standard rate, reduced rate, zero rate and exempted imports) from member States of the European Union (EU).

**Box 8**

In this box enter the total customs value, excluding VAT, of all goods that you have exported for the purposes of your business this period to member States of the European Union (EU).

**Directions for payment**

If the amount in box 3 is positive, then you must pay that amount before you make your declaration. For the payment you must present the original and two copies (pink and yellow) of your tax return at any Commercial Bank or Co-operative Foundation co-operating with the Commissioner of Value Added Tax. The bank cashier will stamp the original as well as the pink copy and will return them to you. He will keep the yellow copy.

**Directions for the submission of the tax return**

After you have paid the amount you must send the original of your tax return to the Commissioner of Value Added Tax or deliver it personally to your local VAT Office. It is very important that the return is submitted to the Commissioner at the latest by the date shown on your tax return for its submission, (which appears on its upper part). You should retain the pink copy.

**Even if the amount in box 3 is negative, the original of your tax return must nevertheless be submitted on time.**

Do not forget to enter your name and sign your declaration at the appropriate place.

Declarations which are not properly completed and signed will be considered as not having been submitted and as a result you will be liable to a penalty and possibly a surcharge.

If you have any question on how to complete your tax return you may contact your local VAT Office. Also do not forget that if the nature of your activities or the particulars of your business have changed (address, telephone nos, etc.) you are obliged to inform your local VAT Office in writing without delay.”

2. P.I. 66/2003 is hereby revoked.

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Dated this 23 day of March 2004.

Arthur Dunlop  
Commissioner of Value Added Tax  
Sovereign Base Areas.

(SBA/128/210/1)

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