

**No. 10****THE VALUE ADDED TAX ORDINANCE 2001**

(Ordinances 10 of 2001, 16 of 2002, 36 of 2002, P.I.18/2003, 38 of 2003, 25 of 2004 and 41 of 2004)

**THE VALUE ADDED TAX (GENERAL) REGULATIONS 2002****NOTICE BY THE COMMISSIONER OF VALUE ADDED TAX  
UNDER REGULATION 5(1) OF THE VALUE ADDED TAX  
(GENERAL) REGULATIONS 2002**

In exercise of his powers under regulation 5(1) of the Value Added Tax (General) Regulations 2002, the Commissioner of Value Added Tax hereby gives notice as follows—

1. A person who is required under paragraph 5(1) or 6(1) of Part I of the First Schedule to the Value Added Tax Ordinance 2001 to notify the Commissioner of Value Added Tax of his liability to be registered in the VAT register shall do so on VAT form 101 as set out in the Appendix below.

2. Where such a VAT form 101 is required in relation to a partnership, each of the partners in the firm shall complete one Part of VAT form 102 as set out in Appendix B to P.I. 70/2003 and the completed VAT form 102 must be sent to the Commissioner with the VAT form 101 for the partnership.

3. For the VAT form 101 published as Appendix A to P.I. 70/2003 there is substituted the VAT form 101 as set out in the Appendix below.

APPENDIX

VAT FORM 101

**Sovereign Base Areas  
Value Added Tax**

<b><u>For official use</u></b>
<b>Stamp</b>

**NOTIFICATION OF LIABILITY TO BE REGISTERED FOR  
VALUE ADDED TAX PURPOSES**

**1** Please complete the form in black or blue ink in CAPITAL LETTERS and send it to any office of the Commissioner of Value Added Tax.

Please write your name

- ◆ If you are a private limited company write the name of the company
- ◆ If you are a partner write the name of the partnership. If you do not have such a name, enter the names of all partners

**Name (s)**

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**2** Please enter your business name as it appears on the Certificate of the Registrar of Companies and Official Receiver (Attach a copy of the certificate)

**Business name**

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**3** (a) Please enter the address of the headquarters of your business

Street	Number	
<input type="text"/>	<input type="text"/>	
Name of Building	App. Numb.	Postal Code
<input type="text"/>	<input type="text"/>	<input type="text"/>
Suburb/Town, Village/District.....		
Telephone number	Fax number	e-mail
<input type="text"/>	<input type="text"/>	<input type="text"/>

(b) Please complete your address for correspondence, if it is different from the one above

Street	Number	
<input type="text"/>	<input type="text"/>	
Name of Building	App. Numb.	P.O.Box
<input type="text"/>	<input type="text"/>	<input type="text"/>
Suburb/Town, Village/District.....		
Telephone number	Fax number	e-mail
<input type="text"/>	<input type="text"/>	<input type="text"/>

**4** Describe your main business activity

- ◆ If you are a partnership please complete the form for a partnership registration (VAT form 102)
- ◆ If you are a company complete the details from your certificate of incorporation

**(please attach copy of certificate)**

**5** Please indicate with a √ who is carrying on the business activities

Self-employed	<input type="checkbox"/>	Identity Card Number
Non-registered Partnership	<input type="checkbox"/>	<input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/>

Registered Partnership	<input type="checkbox"/>	Registration number
Private limited company	<input type="checkbox"/>	<input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/>
Union		
Foundation		Date of formation
Association		<input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/>
Other (Please specify).....		

**6** Has the business been transferred to you as a going concern?

Complete this paragraph only if you are taking over a going concern from somebody else or if the legal status of the owner of your business has changed

Please indicate with a  √

Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
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Date of transfer

Name of previous owner as he is entered in the VAT register

VAT registration number of the previous owner





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Please complete and sign the declaration

**DECLARATION**

I .....  
*(enter you full name in CAPITAL LETTERS)*

declare that the information completed in this form and contained in any attached document is complete and true,

Signature.....

Date

Please enter indicate with a

Self employed  Partner

Trustee  Authorised Managing Executive

Secretary of company  Director or Secretary

**Note: If you fail to notify the Commissioner of Value Added Tax by the appropriate time of your liability to be registered you are liable to penalties.**

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Dated this 12th day of January 2006.

G. K. Pitts,  
Commissioner of Value Added Tax,  
Sovereign Base Areas.

(128/210/3)

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