#### 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

For official use

Stamp

<b>NOTIFICATION</b>	<b>OF</b>	LIABIL	TY	TO	$\mathbf{BE}$	REG	STERED	<b>FOR</b>
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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			
	<ul> <li>◆ If you are a private limited company write the name of the company</li> <li>◆ 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</li> <li>Name (s)</li> </ul>		
	Please enter your business name as it appears on the Certificate of the Registra of Companies and Official Receiver (Attach a copy of the certificate)  Business name		
,	a) Please enter the address of the headquarters of your business		
	Street Number		
	Name of Building App. Numb. Postal Code		
	Suburb/Town, Village/District		
	Telephone number Fax number e-mail		
	b) Please complete your address for correspondence, if it is different fro		
	he one above		
	Street Number		
	_ , , , , , , , , , , , , , , , , , , ,		
	Name of Building App. Numb. P.O.Box Postal Code		
	Name of Building App. Numb. P.O.Box Postal Code		
	Name of Building App. Numb. P.O.Box Postal Code  Suburb/Town, Village/District  Telephone number Fax number e-mail		

◆ If you are a partnership please complete the form for a partnership registration (VAT form 102)	
partitioning registration (VIII form 102)	
◆ If you are a company complete the details from your certificate of incorporation	
please attach copy of certificate)	
Please indicate with a $$ who is carrying on the business activities	
Self-employed Identity Card Number	
Non-registered Partnership	
Registered Partnership Registration number	
Private limited company	
Union	
Foundation Date of formation	
Association	
Other (Please specify)	
Ias 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 No No	
Date of transfer	
Name of previous owner as he is entered in the VAT register	

7	Have you already made any taxable supplies?					
	Please indicate with a $\sqrt{}$					
	Yes I made my first taxable supply on					
	Has the aggregate value of your taxable supplies exceeded the registration limit in the last twelve months or in a shorter period?					
	Please indicate with a   √					
	Yes I exceeded the registration limit on					
_	No L					
	Do you expect that the aggregate value of your taxable supplies which you will make in the next thirty days will exceed the registration limit?					
	Please indicate with a $\sqrt{}$					
	Yes Go to question 10					
_	No Go to question 11					
10	From which date are you liable to be registered in the VAT Register?  ◆ If you have answered Yes to question 8 or 9, then enter the date from which you are liable to be registered  ◆ If you wish to be registered from an earlier date enter that date in the appropriate box.					
	I am liable to be registered from					
	I would like to be registered from the following earlier date					
11	I am not liable to be registered but would like to be registered  ◆ Complete this point only if you have not reached the registration limit and you wish to be registered voluntarily					
	I would like to be registered from					

14	Please state the aggregate value of the taxable supplies that you expect to make in the next twelve months					
	at the standard rate of VAT	£	Total value of taxable supplies			
	at the reduced rate of VAT	£	£			
	at the zero rate	£				
	Do you intend to make supplimember States?	es and/or acquisition	ns from other			
	Please indicate with a	V				
	Supplies	tions				
14	Do you expect that you will n	ormally receive VAT	refunds?			
	Indicate with a √ in the Y chargeable on the supplied be less than the VAT charged receiving	es that you will be mal	cing will usually			
	Please indicate with a  Yes No	V				
	Are there any other registration with which you have been co	onnected in the last t	wenty-four months?			
	appropriate boxes. limited company, y	nected or have been If you are a partrou should include the any of your partroted	en connected in the dership or a private the VAT registration ders or directors are			
	Please indicate with a	V				
	Yes No					
	VAT registration numbers	of other businesses				

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.				
Dated this 12th day of January 2006.				
G. K. Pitts,				
Commissioner of Value Added Tax,				
(128/210/3) Sovereign Base Areas.				