

No. 11**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 3(1) of Part III 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 106 as set out in the Appendix below.

2. Where such a VAT form 106 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 106 for the partnership.

Schedule.

APPENDIX

VAT FORM 106

Sovereign Base Areas
Value Added Tax

<p>For official use</p> <p>Stamp</p>

<p>NOTIFICATION OF LIABILITY TO BE REGISTERED IN RESPECT OF ACQUISITIONS FROM OTHER MEMBER STATES</p>
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Before you proceed, please read the Information Leaflet “Registration in the VAT Register: Acquisitions and Distance Sales”. Please complete the form in black or blue ink in CAPITAL LETTERS Then send it to any office of the Commissioner for VAT.

- 1.** 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	Appt. no 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	Appt. no 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"/>

- 7.** Has the aggregate value of your acquisitions from persons in other member States exceeded at any time the registration limit (£6000) during the calendar year beginning on 1st January 2004 or in any subsequent year commencing 1st January?

Please indicate with a

Yes I exceeded the limit on when the aggregate value of my acquisitions from 1st January (*year*) reached £

No The value of my acquisitions from 1st January (*year*) reached £

- 8.** Do you expect that the aggregate value of the acquisitions you will make in the next thirty days will exceed the registration limit

Please indicate with a

Yes Go to question 9

No Go to question 10

- 9.** From which date are you liable to be registered in the VAT register?

- If you have answered Yes to question 7 or 8, 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 wish to be registered from the following earlier date

- 10.** I am not liable to be registered but I wish to be registered

- Complete this point only if you have not reached the registration limit and you wish to become registered voluntarily

I would like to be registered from

11. Have you made any taxable supplies in the Areas:

Please indicate with a	<input checked="" type="checkbox"/>	
Yes	<input type="checkbox"/>	Please enter the aggregate value of the taxable supplies you have made in the last 12 months
		£ <input type="text"/>
No	<input type="checkbox"/>	

12. Please complete and sign the declaration

DECLARATION	
I	
<i>(enter you full name in CAPITAL LETTERS)</i>	
declare that the information completed in this form and contained in any attached document is complete and true,	
Signature.....	
Date	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Please enter indicate with a	<input checked="" type="checkbox"/>
Self employed	<input type="checkbox"/>
Partner	<input type="checkbox"/>
Trustee	<input type="checkbox"/>
Authorised Managing Executive	<input type="checkbox"/>
Secretary of company	<input type="checkbox"/>
Director or Secretary	<input type="checkbox"/>

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,
Sovereign Base Areas.

(128/210/3)