

No. 12**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 II 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 105 as set out in the Appendix below.

2. Where such a VAT form 105 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 105 for the partnership.

APPENDIX

VAT FORM 105

**Sovereign Base Areas
Value Added Tax**

For official use

Stamp

**NOTIFICATION OF LIABILITY TO BE REGISTERED IN RESPECT
OF DISTANCE SALES**

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 and send it to any office of the Commissioner of Value Added Tax.

- 1.** Please enter the name of the person making distance sales to the Areas

- 2.** Please enter the name of the VAT representative

- 3.** Please enter the address of the VAT representative or, if one has not been appointed, the address of the person named in box 1 above

Street		Number
<input type="text"/>	<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"/>	<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"/>

- 4.** Describe your business activity

5. Particulars of the person you have named in box 1 above member State where he is established

Self-employed	<input type="checkbox"/>	Identity Card no or passport no	<input style="width: 90%;" type="text"/>
Private limited company	<input type="checkbox"/>	Registration number	<input style="width: 90%;" type="text"/>
Other (please specify).....			

6. Are you using a computerised system for keeping accounts? YES NO

7. Has the aggregate value of distance sales you have made to customers in the Areas or the Republic exceeded at any time the registration limit (£20,000) in the year commencing on 1st January 2004 or in any subsequent year commencing on 1st January?

Please indicate with a	<input checked="" type="checkbox"/>		
Yes	<input type="checkbox"/>	I have exceeded the limit	<input style="width: 50px;" type="text"/> Go to question 10
No	<input type="checkbox"/>	Go to question 8	

8. Have you exercised the option for the Areas to be treated as the place of supply of distance sales, even though you have not exceeded the registration limit for such sales in the Areas?

Please indicate with a	<input checked="" type="checkbox"/>		
		and the option was exercised in (<i>name of member State</i>)	
No	<input type="checkbox"/>	Go to question 9	<input style="width: 150px;" type="text"/> on (<i>date</i>) <input style="width: 50px;" type="text"/>
Yes	<input type="checkbox"/>		

9. Do you intend to make distance sales of goods which are subject to a duty of excise in the Areas?

Please indicate with a	<input checked="" type="checkbox"/>		
Yes	<input type="checkbox"/>	Go to question 11	
No	<input type="checkbox"/>	Please enter the date on which you intend to make your first taxable supply in the Areas	<input style="width: 50px;" type="text"/>

10. I am liable to become registered from (*date*)

I wish to be registered from the following earlier date (*date*) Go to question 12

11. Do you intend to exercise your option for the Areas to be the place of supply of your distance sales?

Please indicate with a

No

Yes Please enter the date on which you intend to make your first taxable supply in the Areas

I wish to be registered from (date)

12. Please state the aggregate of the values of the distance sales you intend to make in the Areas in the next 12 months £

13. 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,
 Sovereign Base Areas.

(128/210/3)

