#### **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

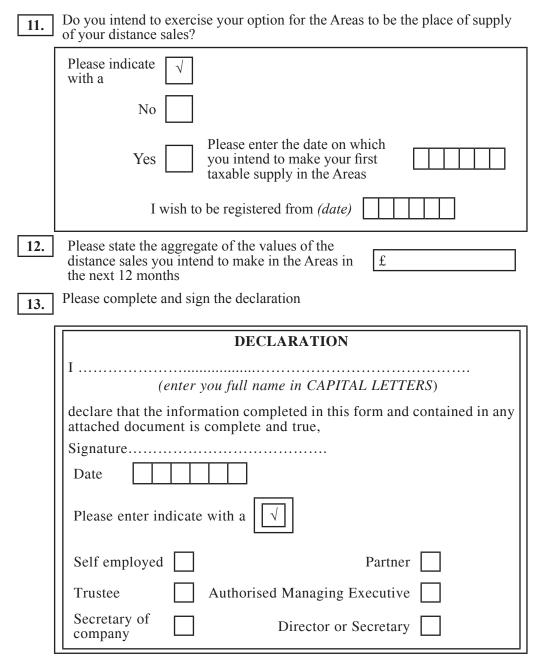
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## NOTIFICATION OF LIABILTY TO BE REGISTERED IN RESPECT OF DISTANCE SALES

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 perso	on making distance sales to	the Areas
2.	Please enter the name of the VAT	representative	
3.	Please enter the address of the VA appointed, the address of the pers	AT representative or, if one son named in box 1 above	has not been
	Street		Number
	Name of building	Appt. no Postal coo	le
	Suburb/Town/Village/District		
	Telephone number	Fax number	E-mail
	(b) Please complete your address a one above	for correspondence if it is d	lifferent from the
	Street		Number
	Name of building	Appt. no Postal coo	le
	Suburb/Town/Village/District		
	Telephone number	Fax number	E-mail
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 Identity Card no or passport no		
	Private limited Registration number		
	Other (please specify)		
6.	Are you using a computerised system for keeping accounts?		
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 $$ with a		
	Yes I have exceeded Go to the limit Go to question 10		
	No Go to question 8		
8. Have you exercised the option for the Areas to be treated as the place of supply of distance sales, even though you have not exceeded the registration limit for such sales in the Areas?			
	Please indicate $$ with a		
	and the option was exercised in <i>(name of</i> <i>member State)</i>		
	No Go to on (date)		
	Yes		
9.	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		
	Yes Go to question 11		
	No Please enter the date on which you intend to make your first taxable supply in the Areas		
10.	I am liable to become registered from <i>(date)</i>		
	I wish to be registered from the following earlier date ( <i>date</i> ) Go to question 12		



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)

