

**No. 5**

**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)

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**THE VALUE ADDED TAX (GENERAL) REGULATIONS 2002**

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**NOTICE BY THE COMMISSIONER OF VALUE ADDED TAX  
UNDER REGULATION 17(4)**

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In exercise of his powers under regulation 17(4) of the Value Added Tax (General) Regulations 2002, the Commissioner of Value Added Tax hereby gives notice as follows –

1. Any tax return which a taxable person is required to make under regulation 17(4) of the Value Added Tax (General) Regulations 2002 shall be made in the form set out in the Schedule to this notice.

2. The notice published as Public Instrument 52 of 2004 is revoked.

**SCHEDULE**

VAT FORM 4A

**Sovereign Base Areas  
Value Added Tax**

**For official use**  
  
**Stamp of receipt**

**FINAL TAX RETURN**

For the period from ..... to .....

VAT registration number: .....

Date: .....

**This return must be completed and submitted to the Commissioner of Value Added Tax by ....., otherwise you will be liable to a penalty. Also by this date all VAT due from you must be paid, otherwise you will be liable to a surcharge equal to ten percent (10%) of the VAT due.**

Complete all boxes clearly in black or blue ink and enter “nil” where appropriate. Do not put dashes and do not leave any box blank. If there are no cents, enter “00” in the column for cents. Do not enter more than one amount in any box.

		Pounds	Cent
For official use	Output tax due this period	1	
	VAT due this period on acquisitions from other member States	2	
	Total VAT due (the sum of boxes 1 and 2)	3	
	VAT to be deducted this period on purchases and other supplies received by you (including acquisitions from other member States)	4	
	VAT payable or VAT to be refunded (difference between boxes 3 and 4)	5	
	Total value of supplies made by you (excluding VAT) (including the amounts of boxes 8 and 9)	6	
	Total value of supplies received by you (excluding VAT) (including the amount of box 10)	7	
	Total value of supplies of goods and related services (excluding VAT) to other member States	8	
	Total value of zero-rated supplies made by you (excluding those included in box 8)	9	
	Total value of acquisitions of goods and related services (excluding VAT) from other member States	10	
<p><b>DECLARATION</b> I declare that the information contained in this form is complete and accurate.                      Name of person signing:.....                      Capacity of the person signing: self-employed/ partner/ director/authorised person (delete as appropriate) . <span style="float: right; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span></p> <p>Signature..... Date.....</p>			

**RECEIPT OF PAYMENT** Pounds      cent

Amount payable (written in words).....  
 .....

<b>For official use</b>		<b>Bank stamp</b>
Date of payment <input style="width: 100%; height: 20px;" type="text"/>	VAT code <input style="width: 100%; height: 20px;" type="text"/>	
Code number <input style="width: 100%; height: 20px;" type="text"/>	VAT account number <input style="width: 100%; height: 20px;" type="text"/>	

This copy must be submitted to the Commissioner of Value Added Tax.

## **Explanatory notes to assist you in completing your tax return correctly**

### **Box 1**

**In this box you must include VAT chargeable on the value of the assets of your business which you retained in your possession on the date on which your registration in the VAT Register was cancelled. If this VAT does not exceed two hundred Cyprus pounds (£200) then do not include it.**

Also in this box you must include, but only if you did not include it in your tax return for the period in which the date of the cancellation of your registration fell, the VAT chargeable on supplies made by you (sales and distance sale) in this period, the VAT chargeable on services you have received from abroad, the VAT shown on any valid credit notes you have issued in this period relating to supplies charged at a standard and reduced rate, as well as any other amounts of VAT represented by positive or negative entries in the VAT payable portion of your VAT Account for this period, subtracting or adding the relevant amounts, as the case may require.

### **Box 2**

In this box enter the VAT due (but not charged by the supplier in another member State) on all the goods and related services you have received from abroad.

### **Box 3**

In this box enter the total of the amounts of boxes 1 and 2. It is the total of your output tax.

### **Box 4**

**Only if you did not include it in your tax return for the period in which the date of the cancellation of your registration fell:**

In this box enter the total amount of VAT charged by your suppliers on purchases you have made in this period, the amount of VAT you have paid on the importation of goods, the amount of VAT on the acquisitions of goods and related services from other member States, the amount of VAT chargeable on services you have received from abroad and deduct the VAT shown on any valid credit notes you have received from your suppliers in this tax period.

Do not forget that you must possess an invoice with a date falling within this tax period (for supplies charged at a positive rate) and customs documents proving the payment of VAT in this period on goods you have imported. In relation to acquisitions from another member State you must possess a relevant invoice issued under the legislation of the other member State. Also do not forget that the amount you may include in this box is only the amount of input tax which is permitted to be deducted in accordance with the Ordinance. In this box you may also include any amount of VAT which, under section 27 of the Ordinance may be refunded by way of bad debt relief. **It is emphasized again that you should only include the above, where you have not included them in your tax return for the said tax period.**

### **Box 5**

In this box enter the difference between boxes 3 and 4. If the difference arising is negative (namely if the amount in box 4 is greater than the

amount in box 3) then you must write the amount of the difference in brackets, as an indication that the amount is negative.

**Box 6**

In this box you must include the value of the assets of your business which you retained in your possession on the date on which your registration in the VAT Register was cancelled.

Also in this box you must include, but only if you did not include it in your tax return for the period in which the date of the cancellation of your registration fell: the total value of the supplies (excluding VAT), which you have made in this tax period (i.e. supplies which are chargeable at the standard rate, or at a reduced rate or the zero rate as well as exempt supplies and supplies of goods and related services to other member States) and also the value of services you have received from abroad.

**Box 7**

Only where you have not included it in your tax return for the period in which the date of the cancellation of your registration fell:

In this box enter the total value, (excluding VAT), of all supplies (goods and services) that you have received for the purposes of your business in this period (including supplies which are charged at the standard rate, a reduced rate or the zero rate as well as supplies which are exempted and the acquisitions of goods and related services from other member States). You must also include the value of goods which were cleared through customs in the said period and the value of services you have received from abroad. Do not include salaries, and daily wages, contributions to various funds, gifts of money, interest, dividends, taxes and other expenses which do not relate to deliveries or supplies to you for the purposes of your business.

**Box 8**

Only for intra-community supplies. In this box enter whether you have supplied goods to another member State of the EU. Include the related services such as transport expenses where they are part of the invoice or the value of the contract. These amounts must not include tax.

**Box 9**

In this box enter the total value of sales (goods and services) which you have made in this tax period and which are zero-rated (including exports but excluding the sales you entered in box 8 above) as well as those which are treated as being outside the scope of VAT but a right to a deduction of input tax is given. These supplies are described in section 21(2) in the Sixth Schedule to the Ordinance and relevant Regulations of the VAT legislation. Note that you will have already included this amount in box 6.

**Box 10**

In this box enter whether you have acquired goods from another member State of the EU. Include the related services such as transport expenses where they are part of the invoice or the value of the contract. These amounts must not include tax.

**Directions for payment**

If the amount in box 5 is positive, then you must pay that amount before you submit your tax return. For the payment you must present the original and two copies (pink and yellow) of your tax return at any Commercial Bank or Co-operative Foundation co-operating with the Commissioner of Value Added Tax. The bank cashier will stamp the original as well as the pink copy and will return them to you. He will keep the yellow copy.

**Directions for the submission of the tax return**

After you have paid the amount you must send the original of your tax return to the Commissioner of Value Added Tax or deliver it personally to your local VAT Office. It is very important that the return is submitted to the Commissioner at the latest by the date shown on your tax return for its submission, (which appears on its upper part). You should retain the pink copy.

Even if the amount in box 5 is negative, the original of your tax return must nevertheless be submitted on time.

Do not forget to enter your name and sign your declaration at the appropriate place.

Declarations which are not properly completed and signed will be considered as not having been submitted and as a result you will be liable to a penalty and possibly a surcharge.

If you have any question on how to complete your tax return you may contact your local VAT Office. Also do not forget that if the nature of your activities or the particulars of your business have changed (address, telephone no, etc.) you are obliged to inform your local VAT Office in writing without delay.

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Dated this 12th day of January 2006.

(128/210/3)

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

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