

No. 6

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 137D

In exercise of his powers under regulation 137D of the Value Added Tax (General) Regulations 2002, the Commissioner of Value Added Tax hereby gives notice that a claim made by any person under regulations 137D to 137I of the Value Added Tax (General) Regulations 2002 for a refund of VAT pursuant to section 30A of the Value Added Tax Ordinance 2001 in relation to a supply of a new means of transport must be made in VAT form 110 as set out in the Appendix below.

APPENDIX

VAT FORM 110

**VALUE ADDED TAX
SOVEREIGN BASE AREAS**

For official use

Stamp

NEW MEANS OF TRANSPORT:

CLAIM FOR VAT REFUND

Name in full

Full address

Tel. number

Information on purchase of new means of transport

Name and address of supplier

The amount, excluding VAT, paid by the purchaser

The amount of VAT paid

Information on the intended sale of the new means of transport

Name and address of intended purchaser

Member State to which the new means of transport is to be removed

Date of intended sale

Price

Particulars of new means of transport

	Motor Vehicle	Ship	Aircraft
Make			
Colour			
Registration no.			
Length in meters	-----		-----
Take-off weight	-----	-----	
Chassis no, hold no or chassis no of aircraft			
Kilometres travelled since its first entry into service		-----	-----
Cubic centimetres or power in Kw			
Hours of use since its first entry into service	-----		

Place in the Areas where the new means of transport is kept.

.....
Dates and hours during which the new means of transport may be inspected.
.....

.....
Amount of VAT for which a claim for refund is made.
.....
.....

Declaration

I

(enter your name in CAPITAL LETTERS)

hereby declare that the information contained in this form and in any document attached to this form is complete and true.

Signature

Date

Important note: The Commissioner may not give any VAT refund before examining the evidence relating to the purchase, the VAT payment, the sale and the intention to remove the new means of transport from the Areas.

Notes for completing this form

The claim for a refund of VAT must be made between 14 days and 1 month before making the supply of the new means of transport.

Before a VAT refund is paid, an authorised person will examine evidence concerning the following—

- the purchase (usually a purchase invoice or an import document)
- that VAT on the purchase has been paid
- the sale (usually an invoice and payment) and the price
- that the new means of transport has been removed to another member State
- that VAT in respect of the new means of transport has been paid in another member State

The amount of VAT which will be refunded depends on the value of the new means of transport at the time of the supply, but under no circumstances may the amount of the VAT refund exceed the amount of VAT which was paid upon the purchase of the new means of transport.

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Dated this 12th day of January 2006.

G. K. Pitts,
Commissioner of Value Added Tax,
Sovereign Base Areas.
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(128/210/3)