

No. 9

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

DIRECTION BY THE COMMISSIONER OF VALUE ADDED TAX UNDER SECTION 13B(2)(d) OF THE VALUE ADDED TAX ORDINANCE 2001

NOTICE BY THE COMMISSIONER OF VALUE ADDED TAX UNDER REGULATION B89(1) OF THE VALUE ADDED TAX (GENERAL) REGULATIONS 2002

In exercise of his powers under section 13B(2)(d) of the Value Added tax Ordinance 2001 and regulation B89(1) of the Value Added Tax (General) Regulations 2001 the VAT Commissioner directs and gives notice as follows—

1. A certificate such as is described in section 13B(1)(d) of the Value Added Tax Ordinance 2001 (certificate that acquired goods are subject to a fiscal warehousing regime) or a certificate such as is described in section 13B(2)(d) of that Ordinance (certificate that certain goods are to be placed in a fiscal warehousing regime) shall, in either case contain the information set out in the Schedule to this direction and notice.

SCHEDULE

A certificate in relation to acquisitions of goods subject to or intended for fiscal warehousing or, as the case require, in relation to supplies of goods intended for customs warehousing.

I
(full name in CAPITAL LETTERS)

..... at
(Capacity)

.....
(Name, VAT registration number and address of business)

hereby declare that *name of business*),
 did on *(date)* /intends withindays of
 today's date to fiscally warehouse the goods described below in the
 fiscal warehouse described below :

Description of goods	Quantity of goods

Particulars of fiscal warehouse

- Name and address of fiscal warehouse
.....
.....
- Approval number of fiscal warehousekeeper
.....
.....

* I certify that the supply of the goods described above is relieved from VAT under section 13B(2)(d)/13B(3) of the Value Added Tax Ordinance 2001 (for purchases).

* I certify that the acquisition of the goods described above is eligible for relief from VAT under section 13B(1)(d)/13B(3) of the Value Added Tax Ordinance 2001.

* Delete as appropriate.

Name

Signature

Date

Dated this 12th day of January 2006.

(128/210/3)

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