STATUTORY INSTRUMENTS

1980 No. 1536

VALUE ADDED TAX

The Value Added Tax (General) Regulations 1980

Made - - - -	14*th October* 1980
Laid before the House of Commons -	27*th October* 1980
Coming into Operation	17*th November* 1980

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 3(1), (6), (7) and (8), 4(1), (2), (3) and (4), 7(8), 8B(4), 12(7) and (7A), 16(2) and (3), 17(1), 18, 23(2) and (3), 25(2) and (3), 27(3), 30(2), (2A), (3), (4), (5) and (6), 33(3) and (4) and 35(1) of, and paragraph 13 of Schedule 1 to, the Finance Act 1972(a) and section 18(2) of the Finance (No. 2) Act 1975(b) and of all other powers enabling them in that behalf, hereby make the following Regulations:—

PART I

PRELIMINARY

Citation and commencement

1. These Regulations may be cited as the Value Added Tax (General) Regulations 1980 and shall come into operation on 17th November 1980.

Interpretation

2.—(1) In these Regulations—

"the Act" means the Finance Act 1972 and any reference to a Schedule to the Act includes a reference to a Schedule as amended from time to time by Order of the Treasury;

"Controller" means the Controller, Customs and Excise, Value Added Tax Central Unit;

"the Community" means the European Economic Community;

"prescribed accounting period" means a period as referred to in regulation 51 of these Regulations;

"proper officer" means the person appointed or authorised by the Commissioners to act in respect of any matter in the course of his duties;

"registered person" means a person registered by the Commissioners under Schedule 1 to the Act and "registered taxable person" means such a person while he is also a taxable person;

"registration number" means the number allocated by the Commissioners to a taxable person in the certificate of registration issued to him;

"relevant date" has the same meaning as in section 41(2) of the Act.

(a) 1972 c. 41, as amended by the Finance Act 1977 (c. 36), the Customs and Excise Management Act 1979 (c. 2) and the Finance Act 1980 (c. 48).
(b) 1975 c. 45.

(2) In these Regulations any reference to a form prescribed in Schedule 1 to these Regulations shall include a reference to a form to the like effect which has been approved by the Commissioners.

Revocation and savings

3.—(1) The Value Added Tax (General) Regulations 1977(**a**), the Value Added Tax (General) (Amendment) Regulations 1978(**b**), the Value Added Tax (General) (Amendment) (No. 2) Regulations 1978(**c**) and the Value Added Tax (General) (Amendment) Regulations 1979(**d**) are hereby revoked.

(2) Anything begun under or for the purpose of any Regulations revoked by these Regulations may be continued under or, as the case may be, for the purpose of the corresponding provision of these Regulations.

(3) Where any document used or required for the purpose of the tax refers to a provision of a regulation revoked by these Regulations, such reference shall, unless the contrary intention appears, be construed as referring to the corresponding provision of these Regulations.

PART II

REGISTRATION, NOTIFICATION AND PROVISIONS FOR SPECIAL CASES

Registration, notification and transfer of a going concern

4.—(1) Any person who is required under paragraphs 3, 5 or 6 of Schedule 1 to the Act to notify the Commissioners of his liability to be registered or who requests to be registered under paragraph 7 or 11(1)(*b*) of the said Schedule shall do so on the form numbered 1 in Schedule 1 to these Regulations.

(2) Where the notification referred to in this regulation is made by a partnership it shall include, on the form numbered 2 in Schedule 1 to these Regulations, the name, address and signature of each partner.

(3) Every registered person except one to whom paragraph 8, 9 or 10 of Schedule 1 to the Act applies shall, within 21 days after any change has been made in the name, constitution or ownership of his business, or after any other event has occurred which may necessitate the variation of the register or cancellation of his registration, notify the Commissioners in writing of such change or event and furnish them with full particulars thereof.

(4) Any notification by a registered person under paragraph 8 or 9 of Schedule 1 to the Act shall be made in writing to the Commissioners and, if under paragraph 8, shall state the date upon which he ceased to make taxable supplies.

(5) Where—

(*a*) a business is transferred as a going concern,

(*b*) the registration of the transferor has not already been cancelled,

(*c*) on the transfer of the business the registration of the transferor is to be cancelled and either the transferee becomes liable to be registered or the Commissioners agree to register him under paragraph 7 of Schedule 1 to the Act or treat him as liable to be registered under paragraph 11(1)(*b*) of that Schedule, and

(**a**) S.I. 1977/1759.
(**b**) S.I. 1978/532.
(**c**) S.I. 1978/972.
(**d**) S.I. 1979/1614.

(*d*) an application is made on the form numbered 3 in Schedule 1 to these Regulations by or on behalf of both the transferor and the transferee of that business,

the Commissioners may as from the date of the said transfer cancel the registration of the transferor and register the transferee with the registration number previously allocated to the transferor.

(6) An application under paragraph (5) of this regulation shall constitute notification or as the case may be a request by the transferor under paragraphs 8 to 10 of Schedule 1 to the Act.

(7) Where the transferee of a business has under paragraph (5) of this regulation been registered with the registration number of and in substitution for the transferor of that business—

(*a*) any liability of the transferor existing at the date of the transfer to furnish a return or to account for or pay tax under regulation 51 or 53 shall become the liability of the transferee,

(*b*) any right of the transferor, whether or not existing at the date of the transfer, to credit for or to repayment of input tax shall become the right of the transferee, and

(*c*) any right of either the transferor, whether or not existing at the date of the transfer, or the transferee to payment by the Commissioners under section 3(5) of the Act shall be satisfied by payment to either of them.

(8) In addition to the provisions set out in paragraph (7) where the transferee of a business has been registered with the registration number of and in substitution for the transferor during a prescribed accounting period subsequent to that in which the transfer of the business took place but with effect from the date of the transfer of the business, and any—

(*a*) return has been furnished,

(*b*) tax has been accounted for and paid, or

(*c*) right to credit for input tax has been claimed,

either by or in the name of the transferee or the transferor, it shall be treated as having been done by the transferee.

Notice by partnership

5.—(1) Where any notice is required to be given for the purposes of the Act or these Regulations by a partnership it shall be the joint and several liability of all the partners to give such notice, provided that if a notice is given by one partner this shall be a sufficient compliance with any such requirement.

(2) Where, in Scotland, a body of persons carrying on a business which includes the making of taxable supplies is a partnership required to be registered, any notice shall be given and signed in the manner indicated in section 6 of the Partnership Act 1890(**a**).

Representation of club, association or organisation

6. Where anything is required to be done by or under the Act or these Regulations by or on behalf of a club, association or organisation, the affairs of which are managed by its members or a committee or committees of its members, it shall be the joint and several responsiblity of—

(*a*) every member holding office as president, chairman, treasurer, secretary or any similar office; or in default of any thereof

(**a**) 1890 c. 39.

(*b*) every member holding office as a member of a committee; or in default of any thereof

(*c*) every member;

provided that if it is done by any official, committee member or member referred to above, that shall be sufficient compliance with any such requirement.

Death, bankruptcy or incapacity of taxable person

7.—(1) If a taxable person dies or becomes bankrupt or incapacitated, the Commissioners may, from the date on which he died or became bankrupt or incapacitated until some other person is registered in respect of the taxable supplies made or intended to be made by that taxable person in the course or furtherance of his business or the incapacity ceases, as the case may be, treat as a taxable person any person carrying on that business; and the provisions of the Act and of any Regulations made thereunder shall apply to any person so treated as though he were a registered person.

(2) Any person carrying on such business as aforesaid shall, within 21 days of commencing to do so, inform the Commissioners in writing of that fact and of the date of the death or of the nature of the incapacity and the date on which it began.

PART III

TAX INVOICES

Obligation to provide a tax invoice

8.—(1) Save as otherwise provided in these Regulations, or as the Commissioners may otherwise allow, a registered taxable person making a taxable supply to a taxable person shall provide him with a tax invoice.

(2) The particulars of the tax chargeable on a supply of goods described in paragraph 6 of Schedule 2 to the Act shall be provided by the person selling them on a document containing the particulars prescribed in regulation 9(1); and such a document issued to the buyer shall be treated for the purposes of paragraph (1) of this regulation as a tax invoice provided by the person by whom the goods are deemed to be supplied in accordance with the said paragraph 6.

(3) Where a registered taxable person provides a document to himself which purports to be a tax invoice in respect of a supply of goods or services to him by another registered taxable person, that document may, with the approval of the Commissioners, be treated as the tax invoice required to be provided by the supplier under paragraph (1) of this regulation.

(4) Where the supplier of a supply to which regulation 21 relates gives an authenticated receipt containing the particulars required under regulation 9(1) to be contained in a tax invoice in respect of it, that document shall be treated as the tax invoice required to be provided under paragraph (1) of this regulation on condition that no tax invoice or similar document which was intended to be or could be construed as being a tax invoice for the supply to which the receipt relates is issued.

(5) The documents specified in paragraphs (1), (2), (3) and (4) of this regulation shall be provided within 30 days after the time when the supply is treated as taking place under section 7 of the Act, or within such longer period after that time as the Commissioners may allow in general or special directions.

Contents of tax invoice

9.—(1) Subject to regulation 10 and save as the Commissioners may otherwise allow, a registered taxable person providing a tax invoice in accordance with regulation 8 shall state thereon the following particulars:—

(*a*) an identifying number;

(*b*) the date of the supply;

(*c*) the name, address and registration number of the supplier;

(*d*) the name and address of the person to whom the goods or services are supplied;

(*e*) the type of supply by reference to the following categories:—

(i) a supply by sale,

(ii) a supply on hire purchase or any similar transaction,

(iii) a supply by loan,

(iv) a supply by way of exchange,

(v) a supply on hire, lease or rental,

(vi) a supply of goods made from customer's materials,

(vii) a supply by sale on commission,

(viii) a supply on sale or return or similar terms, or

(ix) any other type of supply which the Commissioners may at any time by notice specify;

(*f*) a description sufficient to identify the goods or services supplied;

(*g*) for each description, the quantity of the goods or the extent of the services, the rate of tax and the amount payable, excluding tax, expressed in sterling;

(*h*) the gross total amount payable, excluding tax, expressed in sterling;

(*i*) the rate of any cash discount offered;

(*j*) the amount of tax chargeable at each rate, with the rate to which it relates; and

(*k*) the total amount of tax chargeable.

(2) Where a taxable supply takes place as described in section 7(2)(c) or (5) of the Act, any consignment or delivery note or similar document or any copy thereof issued by the supplier before the time of supply shall not, notwithstanding that it may contain all the particulars set out in paragraph (1) of this regulation, be treated as a tax invoice provided it is so endorsed.

(3) Where a registered taxable person provides an invoice containing the particulars prescribed in paragraphs (1) and (2) of this regulation and specifies thereon any goods or services which are the subject of an exempt or zero-rated supply, he shall distinguish on the invoice between the goods or services which are the subject of an exempt, zero-rated or other supply and state separately the gross total amount payable in respect of each.

Retailers' invoices

10.—(1) Subject to paragraph (2) of this regulation, a registered taxable person who is a retailer shall not be required to provide a tax invoice, except that he shall provide such an invoice at the request of a customer who is a taxable person in respect of any supply to him; but, in that event, if, but only if, the value of the supply, including tax, does not exceed £25, the tax invoice need contain only the following particulars:—

(*a*) the name, address and registration number of the retailer;

(*b*) the date of the supply;

(*c*) a description sufficient to identify the goods or services supplied;

(*d*) the total amount payable including tax; and

(*e*) the rate of tax in force at the time of the supply.

(2) Save as the Commissioners may otherwise allow, where a registered taxable person provides an invoice in accordance with this regulation, the invoice shall include only particulars of supplies which are subject to the same rate of tax and shall not contain any reference to any zero-rated or exempt supply.

General

11. Regulations 8 to 10 shall not apply to—

(*a*) any zero-rated supply;

(*b*) any supply to which an order made under section 3(9) of the Act applies;

(*c*) any supply on which tax is charged although it is not made for consideration;

(*d*) any supply to which an order made under section 14 of the Act applies.

PART IV

TIME OF SUPPLY

Goods for private use and free supplies of services

12.—(1) Where the services referred to in paragraph 5(3) of Schedule 2 to the Act are supplied for any period, they shall be treated as being supplied on the last day of the supplier's prescribed accounting period, or of each such accounting period, in which the goods are made available or used.

(2) Where services specified in an order made by the Treasury under section 6(4) of the Act are supplied for any period, they shall be treated as being supplied on the last day of the supplier's prescribed accounting period, or of each such accounting period, in which the services are performed.

Services from outside the United Kingdom

13. Services which are treated as made by a taxable person under section 8B(2) of the Act shall be treated as being supplied when the supplies are paid for or, if the consideration is not in money, on the last day of the prescribed accounting period in which the services are performed.

Leases treated as supplies of goods

14. Where, pursuant to the provisions of paragraph 4 of Schedule 2 to the Act, the granting of a tenancy or, in Scotland, the lessee's interest under a lease, is treated as a supply of goods and payments with respect thereto are to be made periodically or from time to time, that supply shall be treated as taking place when each payment is received, or a tax invoice relating thereto is issued by the supplier, whichever is the earlier.

Supplies of any form of power, heat, refrigeration or ventilation

15. Supplies such as are described in paragraph 3 of Schedule 2 to the Act shall be treated as taking place whenever a payment is received, or a tax invoice relating to the supply is issued by the supplier, whichever is the earlier.

Supplier's goods in possession of buyer

16.—(1) Where goods are supplied under an agreement whereby the supplier retains the property therein until the goods or part of them are appropriated under the agreement by the buyer and in circumstances where the whole or part of the consideration is determined at that time, a supply of any of the goods shall be treated as taking place at the earliest of the following dates:—

(*a*) the date of such appropriation by the buyer;

(*b*) the date when a tax invoice is issued by the supplier; or

(*c*) the date when a payment is received by the supplier.

(2) If, within 14 days after such appropriation of the goods or part of them by the buyer as is mentioned in paragraph (1) of this regulation, the supplier issues a tax invoice in respect of goods appropriated, the provisions of section 7(5) of the Act shall apply to that supply.

(3) Paragraph (1) of this regulation shall not apply to a supply such as is mentioned in section 7(2)(*c*) of the Act.

Retention payments

17. Where any contract for the supply of goods or services after 1st April 1973 provides for the retention of any part of the consideration by one party pending full and satisfactory performance of the contract, or of any part of it, by the other party, a supply shall be treated as taking place whenever a payment is received in respect of it, or a tax invoice is issued by the supplier, whichever is the earlier.

Continuous supplies of services

18.—(1) Subject to paragraph (2) of this regulation, where services are supplied for any period for a consideration the whole or part of which is determined or payable periodically or from time to time, they shall be treated as being successively supplied for successive parts of the period, and each of the successive supplies shall be treated as taking place when a payment is received, or a tax invoice relating to the supply is issued by the supplier, whichever is the earlier.

(2) Where such services are supplied under an agreement which provides for successive payments and the supplier, at or about the beginning of any period not exceeding 1 year, issues a tax invoice containing the following additional particulars:—

(*a*) the date on which each payment is to become due in the period;

(*b*) the amount payable (excluding tax) on each date; and

(*c*) the rate of tax in force at the time of the issue of the tax invoice and the amount of tax chargeable in accordance with that rate on each payment,

they shall be treated as being successively supplied for successive parts of the period of the agreement, and each of the successive supplies shall be treated as taking place when a payment becomes due or is received, whichever is the earlier.

(3) Where, on or before any of the dates of payment specified on an invoice issued as described in paragraph (2) of this regulation, there is a change in the tax charged on the supply to which the invoice relates, that invoice shall cease to be treated as a tax invoice in respect of any payment due after the change.

Royalties and similar payments

19. Where the whole amount of the consideration for a supply of services was not ascertainable at the time when the services were performed and subsequently the use of the benefit of those services by a person other than the supplier gives rise to any payment of consideration for that supply which is—

(*a*) in whole or in part determined or payable periodically or from time to time or at the end of any period,

(*b*) additional to the amount, if any, already payable for the supply, and

(*c*) not a payment to which regulation 18 of these Regulations applies,

a further supply shall be treated as taking place each time when a payment in respect of the use of the benefit of those services is received, or a tax invoice is issued by the supplier, whichever is the earlier.

Supplies of services by barristers and advocates

20. Services supplied by a barrister, or, in Scotland, by an advocate, acting in that capacity, shall be treated as taking place at whichever is the earliest of the following times:—

(*a*) when the fee in respect of those services is received by the barrister or advocate;

(*b*) when the barrister or advocate issues a tax invoice in respect of them; or

(*c*) the day when the barrister or advocate ceases to practise as such.

Supplies in the construction industry

21. Where services, or services together with goods, are supplied in the course of the construction, alteration, demolition, repair or maintenance of a building or of any civil engineering work under a contract which provides for payments for such supplies to be made periodically or from time to time, a supply shall be treated as taking place at the earlier of the following times:—

(*a*) when a payment is received by the supplier where the consideration for the contract is wholly in money; or

(*b*) when the supplier issues a tax invoice.

General

22. Where under this Part of these Regulations a supply is treated as taking place when a tax invoice is issued by the supplier or when any payment is received, tax on that supply shall be chargeable only to the extent covered by the invoice or payment.

PART V

PARTIAL EXEMPTION AND INPUT TAX

Interpretation and longer periods

23.—(1) In this Part of these Regulations—

(*a*) "method" means any method which is referred to in regulation 24 and "special method" means a method the use of which may be allowed or directed by the Commissioners pursuant to paragraph (2) of that regulation; and

(*b*) the "tax year" of a taxable person means a period of twelve calendar months commencing on the first day of his first prescribed accounting period beginning on or after the 1st April in any year, or on such other date as the Commissioners may approve or direct.

(2) The provisions of paragraphs (3) to (5) of this regulation shall be used for determining the longer period applicable to taxable persons under this Part.

(3) A taxable person who makes an exempt supply during a tax year shall have applied to him a longer period which shall correspond with his tax year unless he did not make an exempt supply during his immediately preceding tax year, in which case his longer period shall—

(*a*) begin on the first day of the first prescribed accounting period in which he makes an exempt supply; and

(*b*) end upon the last day of his tax year,

except where his only exempt supplies are in the last prescribed accounting period of his tax year, in which case no longer period shall be applied to him in respect of that tax year.

(4) In the case of a taxable person ceasing to be taxable during a longer period applicable to him, that longer period shall end on the day when he ceases to be taxable.

(5) The Commissioners may approve different provisions for different circumstances and particularly may approve, in the case of a taxable person who makes an exempt supply, or of a class of such persons, that a longer period shall apply which need not correspond with a tax year.

Attribution of input tax by a person making exempt supplies

24.—(1) Subject to paragraph (2) of this regulation, the amount of input tax to be provisionally attributed to taxable supplies by any taxable person who makes exempt supplies shall be determined in any prescribed accounting period by either of the following methods:—

Method 1

Subject to regulation 25 he may deduct such part of his input tax as bears the same ratio to his total input tax as the value of taxable supplies by him bears to the value of all supplies by him.

Method 2

Subject to regulation 25 he may deduct input tax on the supply to him of goods, or paid or payable by him on imported goods, which are shown to the satisfaction of the Commissioners to have been acquired by him for taxable supply by him in the same state and otherwise apply method 1.

(2) The Commissioners may allow or direct the use of a method other than one specified in paragraph (1) of this regulation.

25. There shall be excluded from any calculation made by any taxable person for the purpose of using a method—

(*a*) all capital sums receivable by him in respect of an exempt supply of the grant, assignment or surrender of an interest in land which he has habitually occupied in the course of carrying on a business;

(*b*) input tax on supplies to him or paid by him on imported goods which is excluded from credit in any order made by the Treasury under section 3(9) of the Act;

(*c*) that part of the value of any supply of goods on which output tax is not chargeable by virtue of any order made by the Treasury under section 3(9) of the Act unless he acquired or imported the goods for the purpose of selling them;

(*d*) any sum receivable by him as consideration for an exempt supply such as is mentioned in item 4 of Group 5 of Schedule 5 to the Act except where the person using the method is a person whose business is wholly or mainly the negotiation, or undertaking of, or the making of arrangements for, transactions such as are mentioned in that item;

(*e*) any sum receivable by him as consideration for an exempt supply of the assignment of a debt;

(*f*) any sum receivable by him as consideration for an exempt supply comprised in item 2 of Group 5 of Schedule 5 to the Act except where the person using the method is a person whose business is wholly or mainly—

(i) the provision of financial services such as are mentioned in Group 5 of Schedule 5 to the Act, other than those mentioned in paragraph (*e*) of this regulation, or

(ii) the negotiation of, or the making of arrangements for, transactions such as are mentioned in item 4 of Group 5 of Schedule 5 to the Act, or

(iii) the provision of any insurance, re-insurance or insurance services such, in each case, as is comprised in Group 2 of Schedule 5 to the Act or (except in the case of persons described in the note contained in Group 2 of Schedule 5) in Group 9 of Schedule 4 to the Act.

Adjustment of attribution

26.—(1) Where, in one or more prescribed accounting periods occurring in a longer period, a taxable person has provisionally attributed an amount of input tax to taxable supplies in accordance with a method, and where all his supplies in that longer period cannot be treated as taxable supplies under paragraph (2) or (3) of regulation 27, and save as the Commissioners, in the case of a taxable person using a special method, may dispense with the following requirement to adjust, he shall:—

(*a*) determine for the longer period the amount of input tax which is attributable to taxable supplies according to the method used in the prescribed accounting periods; and

(*b*) ascertain (subject to paragraph (2) of this regulation) whether there has been, overall, an over-deduction or an under-deduction of input tax, having regard to the above mentioned determination and to the sum of the amounts of input tax, if any, which were deducted in the returns for the prescribed accounting periods; and

(*c*) include any such amount of over-deduction or under-deduction as an adjustment in a return for the first prescribed accounting period next following the longer period, except where the Commissioners allow another return to be used for this purpose.

(2) (*a*) For the purposes of sub-paragraph (*b*) below the input tax of a person, who makes both taxable and exempt supplies, is "indirectly attributable" to those supplies if that tax would be attributed on any proportionate basis, when he is required to use a method or would be but for the operation of regulation 27; and

(*b*) a taxable person shall disregard any over-deduction or under-deduction consisting of input tax which is indirectly attributable where such over-deduction or under-deduction does not differ by more than—

(i) an amount equal to 10 per cent of the total input tax which is indirectly attributable to both taxable and exempt supplies for the longer period; or

(ii) £5,

whichever is the greater: provided that this paragraph shall apply only where the taxable person has elected that it shall apply, being an election made at such time and in such form and manner and subject to such conditions as the Commissioners may prescribe and which shall be irrevocable for the longer period to which it relates and for the two longer periods next following.

(3) Where, in one or more prescribed accounting periods occurring in a longer period, a taxable person has attributed an amount of input tax to taxable supplies in accordance with a method, and where all his supplies in that longer period can be treated as taxable supplies under paragraph (2) or (3) of regulation 27, he shall:—

(*a*) calculate the difference between the total amount of his input tax for that longer period and the sum of the amounts of input tax deducted in the returns for the prescribed accounting periods; and

(*b*) include that difference as an adjustment in a return for the first prescribed accounting period next following the longer period, except where the Commissioners allow another return to be used for this purpose.

Treatment of all supplies as taxable

27.—(1) Where, in any prescribed accounting period or in any longer period, a taxable person's only exempt supplies are of a description within any of sub-paragraphs (*a*), (*d*), (*e*) and (*f*) of regulation 25 and in respect of which a sum mentioned therein can be excluded by the taxable person under that regulation, all his supplies in that period shall be treated as taxable supplies.

(2) Where, in any prescribed accounting period or in any longer period, the value of a taxable person's exempt supplies amounts to less than any of the following:—

(*a*) £100 per month on average; or

(*b*) 5 per cent of the value of all his supplies; or

(*c*) both £10,000 per month on average and 25 per cent of the value of all his supplies; or

(*d*) both £5,000 per month on average and 50 per cent of the value of all his supplies,

all his supplies in that period shall be treated as taxable supplies; and, for the purpose of a longer period, "exempt supplies" includes any exempt supplies which may have been treated as taxable supplies in any prescribed accounting period.

(3) Where, in any prescribed accounting period or in any longer period, the amount of a taxable person's input tax attributable to exempt supplies is less than 5 per cent of the whole of his input tax, all his supplies in that period shall, if the Commissioners see fit, be treated as taxable supplies, but, save as the Commissioners may otherwise allow, this paragraph shall apply only to taxable persons using a special method; and, for the purpose of a longer period,

"exempt supplies" includes any exempt supplies which may have been treated as taxable supplies in any prescribed accounting period.

(4) For the purpose of any calculation made under paragraph (2) or (3) of this regulation there is to be disregarded as the case may require—

(*a*) any sum mentioned in sub-paragraphs (*a*), (*d*), (*e*) or (*f*) of regulation 25 which can be excluded by the taxable person under that regulation, and any amount of input tax attributable to the exempt supply referable to that sum; and

(*b*) that part of the value of a supply of goods comprised in sub-paragraph (*c*) of regulation 25.

Duration of use of a method

28. A taxable person using any method shall—

(*a*) use it for at least two tax years save as the Commissioners may otherwise allow or direct;

(*b*) if he elects to change from one method to another, make any such change as from 1st April in any year or such other date as the Commissioners may approve.

Exceptional claims for tax relief

29.—(1) Subject to paragraphs (2) and (3) of this regulation, if any person, within six months or such other period as the Commissioners may allow, from the date with effect from which he was, or was required to be, registered, makes a claim on the form numbered 4 in Schedule 1 to these Regulations, or in such other manner as the Commissioners may approve, they may authorise him to treat as if it were input tax, tax on the supply of goods to him before that date, or paid by him on imported goods before that date, for the purpose of a business which either was carried on or was to be carried on by him at the time of such supply or payment.

(2) No tax may be treated as input tax under paragraph (1) of this regulation in respect of goods which had been supplied by the person making the claim before the date with effect from which he was, or was required to be, registered or otherwise than is prescribed in this Part of these Regulations.

(3) A person making a claim under paragraph (1) of this regulation must comply, save as the Commissioners may otherwise allow, with all the conditions set out in the said form numbered 4 to these Regulations, and must support his claim with such evidence as the Commissioners may require.

(4) If a person who has been, but is no longer, a taxable person makes a claim in such manner and supported by such evidence as the Commissioners may require, they may pay to him the amount of any tax on the supply of services to him after the date with effect from which he ceased to be registered, for the purpose of any business carried on by him when he was registered.

PART VI

IMPORTATION, EXPORTATION AND REMOVAL FROM WAREHOUSE

Interpretation

30.—(1) In regulation 42 "approved inland clearance depot" means any inland premises approved by the Commissioners for the clearance of goods for customs and excise purposes.

(2) In this Part of these Regulations "Community traveller" means a person whose domicile, habitual residence or usual place of business is in a member state of the Community other than the United Kingdom.

(3) For the purposes of regulation 43 "container" means an article of transport equipment (lift-van, moveable tank or other similar structure):—

(*a*) fully or partially enclosed to constitute a compartment intended for containing goods;

(*b*) of a permanent character and accordingly strong enough to be suitable for repeated use;

(*c*) specially designed to facilitate the carriage of goods, by one or more modes of transport, without intermediate reloading;

(*d*) designed for ready handling, particularly when being transferred from one mode of transport to another;

(*e*) designed to be easy to fill and to empty; and

(*f*) having an internal volume of one cubic metre or more.

The term "container" shall include the accessories and equipment of the container, appropriate for the type concerned, provided that such accessories and equipment are carried with the container. The term "container" shall not include vehicles, accessories or spare parts of vehicles, or packaging.

(4) In this Part of these Regulations "domicile or habitual residence" means the place so named in a person's passport, or identity card, or lacking these, any other identity document recognised as valid in the United Kingdom.

(5) In regulation 42 "export house" means any registered person who in the course of his business in the United Kingdom arranges or finances the export of goods from the United Kingdom.

(6) In regulations 45, 46, 47 and 48 "goods" does not include motor vehicles, and for the purposes of regulations 46 and 48 "goods" means any article or group of articles normally supplied as a set.

(7) In regulations 49 and 50 "manufacturer" means a person who manufactures motor vehicles in the United Kingdom and includes the person nominated by a manufacturer of motor vehicles abroad as his sole agent for the United Kingdom for the purposes of tax-free sales under these Regulations.

(8) In regulation 40 "motor car" means any motor vehicle of a kind normally used on public roads which has three or more wheels and either—

(*a*) is constructed or adapted solely or mainly for the carriage of passengers; or

(*b*) has to the rear of the driver's seat roofed accommodation which is fitted with side windows or which is constructed or adapted for the fitting of side windows.

(9) The following are not included in the definition of "motor car":—

(*a*) vehicles capable of accommodating only one person or suitable for carrying twelve or more persons;

(*b*) vehicles of not less than three tonnes unladen weight;

(*c*) caravans, ambulances and prison vans;

(*d*) vehicles of a type approved by the Assistant Commissioner of Police of the Metropolis as conforming to the conditions of fitness for the time

being laid down by him for the purposes of the London Cab Order 1934(a);

(e) vehicles constructed for a special purpose other than the carriage of persons and having no other accommodation for carrying persons than such as is incidental to that purpose.

(10) For the purposes of regulation 44 "overseas authority" means any country other than the United Kingdom or any part of or place in such a country or the government of any such country, part or place.

(11) In this Part of these Regulations "overseas visitor" means a person who, during the two years immediately preceding the date of the supply mentioned in regulations 45 and 47 or the date of the application mentioned in regulation 49, has not been in the United Kingdom for more than 365 days; or, who, for the purposes of regulation 49, during the six years immediately preceding the date of the application has not been in the United Kingdom for more than 1,095 days.

(12) In regulations 45, 46, 47 and 48 "ship" includes a hovercraft within the meaning of the Hovercraft Act 1968(b).

(13) In regulation 40 the expression "work of art" applies to any of the following goods:—

(a) paintings, drawings and pastels, executed by hand;

(b) original engravings, prints and lithographs;

(c) original sculptures and statuary, in any material.

(14) Regulation 37 shall not apply when the goods which are imported are eligible for relief from payment of tax under any enactment applied by section 17(1) of the Act, nor where delivery or removal of the goods is authorised under regulation 33 or 34 of these Regulations, unless the Commissioners otherwise approve or direct.

31. The following provisions, that is to say—

(a) the Alcoholic Liquor Duties Act 1979(c)—

(i) section 7 (exemption from duty on spirits in articles used for medical purposes);

(ii) section 8 (repayment of duty on spirits for medical or scientific purposes);

(iii) section 9 (remission of duty on spirits for methylation);

(iv) section 10 (remission of duty on spirits for use in art or manufacture);

(v) section 22(4) (drawback on exportation of tinctures or spirits of wine); and

(vi) sections 42 and 43 (drawback on exportation and warehousing of beer);

(b) the Hydrocarbon Oil Duties Act 1979(d)—

(i) section 9 (relief for certain industrial uses);

(ii) section 15 (drawback on exportation etc. of certain goods);

(iii) section 16 (drawback on exportation etc. of power methylated spirits);

(a) S.R. & O. 1934/1346. (b) 1968 c. 59. (c) 1979 c. 4.
(d) 1979 c. 5.

(iv) section 17 (repayment of duty on heavy oil used by horticultural producers);

(v) section 18 (repayment of duty on fuel for ships in home waters);

(vi) section 19 (repayment of duty on fuel used in fishing boats etc.); and

(vii) section 20 (relief from duty on oil contaminated or accidentally mixed in warehouse);

(*c*) the Matches and Mechanical Lighters Duties Act 1979(**a**)—

section 6(3) (relief from duty of domestic gas lighters); and

(*d*) the Tobacco Products Duties Act 1979(**b**)—

section 6(3) (drawback on tobacco),

shall be excepted from the enactments which are to have effect as mentioned in section 17(1) of the Act.

32. There shall be excepted from the enactments which are to have effect as mentioned in section 17(1) of the Act—

(*a*) the following Regulations made under section 40 of the Customs and Excise Act 1952(**c**):—

(i) the Temporary Importation (Equipment on Hire or Loan) Regulations 1970(**d**), and

(ii) the Temporary Importation (Magnetic Tapes) Regulations 1971(**e**); and

(*b*) the following Regulations made under section 93 of the Customs and Excise Management Act 1979:—

(i) Regulation 13(7) of the Customs Warehousing Regulations 1979(**f**), and

(ii) Regulation 14(6) and (7) of the Excise Warehousing Regulations 1979(**g**).

Removal on importation or from warehouse

33. Goods imported by a registered taxable person in the course of a business carried on by him may, with the authority of the proper officer, be delivered or removed without payment of tax provided that—

(*a*) the registered taxable person has given any security or further security which the Commissioners have, under section 32(2) of the Act, required from him; and

(*b*)(i) where entry is made, the particulars in the entry include his registration number, or

(ii) where goods are imported by post and entry is not required to be made, his registration number is shown on the customs declaration attached to or accompanying the package, or

(iii) in any other case, the Commissioners have permitted the goods to be removed without entry.

(**a**) 1979 c. 6. (**b**) 1979 c. 7.

(**c**) 1952 c. 44; section 40 was repealed and re-enacted by the Customs and Excise Management Act 1979 (c. 2).

(**d**) S.I. 1970/423. (**e**) S.I. 1971/1356. (**f**) S.I. 1979/207.

(**g**) S.I. 1979/208.

34. Goods may, with the authority of the proper officer, be removed from warehouse without payment of tax by a registered taxable person in the course of a business carried on by him provided that the particulars in the entry made on removal include his registration number.

35. Save as the Commissioners may otherwise allow, a registered taxable person to whom regulation 33 or 34 applies shall account for tax chargeable on goods on their importation or removal from warehouse by him together with any tax chargeable on the supply of goods or services by him in a return furnished by him in accordance with these Regulations for the prescribed accounting period during which the goods were imported or removed from warehouse, as the case may be.

36. If a taxable person fails to comply with regulation 35, the Commissioners may direct that regulations 33 and 34 shall not apply to subsequent deliveries and removals by him.

Temporary importations

37.—(1) The Commissioners, having regard to the tax chargeable on the supply of like goods in the United Kingdom, may permit any goods imported otherwise than on hire or loan to be delivered without payment of tax if they are satisfied—

(*a*) that it is intended to re-export the imported goods or goods incorporating them or manufactured or produced from them; and

(*b*) that the provisions of this regulation and such conditions as may be imposed by the Commissioners are complied with,

and tax shall not be payable so long as they continue to be so satisfied.

(2) The importer shall at the time of importation—

(*a*) produce the goods for examination to the proper officer if so required; and

(*b*) deposit such sum of money or give such other security as the proper officer may require to ensure compliance with this regulation and any conditions imposed thereunder.

(3) Save as the Commissioners may otherwise allow, the goods shall not be used by or supplied to any person in the United Kingdom.

(4) The proper officer may require the goods or any goods incorporating them or manufactured or produced from them to be produced to him at any time.

(5) The importer or other person having charge of the goods shall—

(*a*) keep such records relating to the goods as the proper officer may require;

(*b*) on demand produce those records to the proper officer and furnish him with such information relating to the goods as he may require.

(6) The goods shall be exported within 6 months of the date of importation or within such longer period as the Commissioners may allow.

(7) The importer or other person having charge of the goods shall produce to the proper officer such evidence of exportation as he may require.

38. Where goods are imported, and

(*a*) the Commissioners are satisfied that the goods are on hire or loan to the importer from an overseas supplier; and

(*b*)the proper officer is satisfied that the goods are to be re-exported; and

(*c*) such conditions as the Commissioners may impose are complied with,

the Commissioners may remit such amount of tax as represents the difference between the tax ordinarily payable on importation and such tax as would have been payable had the charge made for the hire or loan been the value of the goods, and may further remit any amount of value added tax that is shown to their satisfaction to have been charged in another member state of the Community in respect of the hiring or loan and not to be eligible for refund in that state: provided that if in their opinion such charge is less than would normally be made or if no charge is made, the Commissioners may assess that value having regard to charges made for the hiring of similar goods for a similar period in the United Kingdom.

Relief on the reimportation of certain goods

39. Subject to such conditions as the Commissioners may impose, the tax chargeable on the importation of goods which have been previously exported from the United Kingdom shall not be payable if the Commissioners are satisfied that—

(*a*) the importer is not a taxable person or, if he is, the goods are imported otherwise than in the course of his business;

(*b*) the goods were last exported by him or on his behalf;

(*c*) (i)the goods were supplied in or imported into the United Kingdom before their export, and any purchase tax or tax due on that supply or importation was paid and neither has been, nor will be, refunded, or

(ii) the goods are imported by the person who made them;

(*d*) the goods were not exported free of tax by reason of the zero-rating provisions of the Act or Regulations made thereunder or free of purchase tax;

(*e*) the goods have not been subject to process or repair abroad other than necessary running repairs which did not result in any increase in the value of the goods; and

(*f*) the goods—

(i) were at the time of exportation intended to be reimported, or

(ii) have been returned for repair or replacement or after rejection by an overseas customer or because it was not possible to deliver them to an overseas customer, or

(iii) were in private use and possession in the United Kingdom before they were exported.

40.—(1) Subject to paragraph (2) of this regulation and to such conditions as the Commissioners may impose, the tax chargeable on the importation of motor cars and works of art which have been previously exported from the United Kingdom shall not be payable if the Commissioners are satisfied that—

(*a*) in the case of a motor car, it was supplied in or imported into the United Kingdom before its export, and any purchase tax or tax due on that supply or importation was paid and neither has been, nor will be, refunded or deducted;

(*b*) in the case of a work of art,

(i) it was exported before 1st April 1973, or

(ii) it was exported after 31st March 1973 by a person who, had he supplied it in the United Kingdom at the date when it was exported, would not have had to account for tax on the full value of such supply.

(2) Where such motor car or work of art has undergone any process or repair abroad it shall be chargeable with tax on reimportation as if the amount of any increase in its value, since its exportation, attributable to the process or repair were its whole value.

Reimportation of goods exported for treatment or process

41.—(1) Subject to paragraph (2) of this regulation, goods which have been exported from the United Kingdom by or on behalf of the person reimporting them and which have undergone any treatment or process abroad shall, subject to the Commissioners being satisfied as in regulation 39(*a*), (*c*), (*d*) and (*f*)(i) or (iii) above, be chargeable with tax on reimportation as if the amount of any increase in the value of the goods, since their exportation, attributable to the treatment or process were the whole value thereof.

(2) Paragraph (1) of this regulation shall have no application to goods to which subsection (1) of section 18 of the Finance (No. 2) Act 1975(**a**) would apply if the treatment or process abroad were undergone in the United Kingdom and tax was chargeable on their supply.

(3) For the purpose of this regulation the reference to section 18 of the Finance (No. 2) Act 1975 shall be read as a reference to that section as it applies having regard to the provisions of any Treasury Order which may be made under subsection (4) of the said section.

Supplies to export houses

42. Where goods are supplied to an export house but are not at any time delivered to the export house in the United Kingdom and—

(*a*) the goods are delivered by the supplier direct to a port, customs and excise airport or approved inland clearance depot for immediate shipment or to an export packer for delivery direct to a port, customs and excise airport or approved inland clearance depot for immediate shipment to the order of the export house; and

(*b*) the goods are exported,

the supply, subject to such conditions as the Commissioners may impose, shall be zero-rated.

Export of freight containers

43. Where the Commissioners are satisfied that a container is to be exported, its supply, subject to such conditions as they may impose, shall be zero-rated.

Supplies to overseas persons

44. Where the Commissioners are satisfied that—

(*a*) goods intended for export have been supplied, otherwise than to a taxable person, to—

(**a**) 1975 c. 45.

(i) a person not resident in the United Kingdom,

(ii) a trader who has no business establishment in the United Kingdom from which taxable supplies are made, or

(iii) an overseas authority; and

(*b*) the goods were exported,

the supply, subject to such conditions as they may impose, shall be zero-rated.

Supplies to persons departing from the United Kingdom

45. Where the Commissioners are satisfied that—

(*a*) goods have been supplied to, and delivered direct to a ship or aircraft on behalf of,

(i) an overseas visitor other than a Community traveller, or

(ii) a person who is a Community traveller or a resident of the United Kingdom and who at the time of supply intended to depart from and remain outside the Community area for a period of at least 12 months; and

(*b*) save as they may allow, the goods were produced to the proper officer on exportation; and

(*c*) the goods were exported in that ship or aircraft or such other ship or aircraft as the Commissioners may allow,

the supply, subject to such conditions as they may impose, shall be zero-rated.

46. Where the Commissioners are satisfied that—

(*a*) goods have been supplied to, and delivered direct to a ship or aircraft on behalf of,

(i) a Community traveller who at the time of supply intended that the final destination of the goods should be a member state of the Community, or

(ii) a resident of the United Kingdom who at the time of supply intended to depart from the United Kingdom for a period of at least 12 months and that the final destination of the goods should be a member state of the Community; and

(*b*) where the final destination was to be—

(i) the Republic of Ireland, the value of the goods together with tax exceeded £50,

(ii) Denmark, the value of the goods together with tax exceeded £90, or

(iii) any other member state of the Community, the value of the goods together with tax exceeded £120; and

(*c*) the goods were exported,

the supply, subject to such conditions as they may impose, shall be zero-rated.

47.—(1) Where the Commissioners are satisfied that—

(*a*) goods have been supplied to a person who—

(i) is an overseas visitor other than a Community traveller, or is a Community traveller who at the time of supply intended to depart from and remain outside the Community area for a period of at least 12 months, and

(ii) at the time of the supply intended to depart from the United Kingdom within 3 months from that date and that the goods should accompany him;

(*b*) the goods were capable of being carried on the person or in the hand baggage of the exporter or, if he intended to depart from the United Kingdom with a motor vehicle, in that vehicle;

(*c*) save as they may allow, the goods were produced to the proper officer on exportation; and

(*d*) the goods were exported,

the supply, subject to such conditions as they may impose, shall be zero-rated.

(2) This regulation shall not apply to any person who is a member of the crew of any ship or aircraft departing from the United Kingdom.

48.—(1) Where the Commissioners are satisfied that—

(*a*) goods have been supplied to a Community traveller who, at the time of the supply, intended to depart from the United Kingdom within 3 months from that date, that the goods should accompany him and that the final destination of the goods should be a member state of the Community; and

(*b*) where the final destination was to be—

(i) the Republic of Ireland, the value of the goods together with tax exceeded £50,

(ii) Denmark, the value of the goods together with tax exceeded £90, or

(iii) any other member state of the Community, the value of the goods together with tax exceeded £120; and

(*c*) the goods were capable of being carried on the person or in the hand baggage of the exporter, or, if he intended to depart from the United Kingdom with a motor vehicle, in that vehicle; and

(*d*) the goods were exported,

the supply, subject to such conditions as they may impose, shall be zero-rated.

(2) This regulation shall not apply to any person who is a member of the crew of any ship or aircraft departing from the United Kingdom.

49. The Commissioners may, on application by an overseas visitor who intends to depart from the United Kingdom within 15 months and remain outside the United Kingdom for a period of at least 12 months, permit him within 12 months of his intended departure to acquire a new motor vehicle from a manufacturer without payment of tax for subsequent export, and its supply, subject to such conditions as they may impose, shall be zero-rated.

50. The Commissioners may, on application by any person who intends to depart from the United Kingdom within 9 months and remain outside the United Kingdom for a period of at least 12 months, permit him within 6 months of his intended departure to acquire a new motor vehicle from a manufacturer without payment of tax for subsequent export, and its supply, subject to such conditions as they may impose, shall be zero-rated.

PART VII

ACCOUNTING AND PAYMENT

Furnishing of returns

51.—(1) Save as the Commissioners may otherwise allow, every person who is registered or was or is required to be registered shall, in respect of every period of a quarter or in the case of a person who is registered every period of 3 months ending on the dates notified either in the certificate of registration issued to him or otherwise, furnish the Controller, not later than the last day of the month next following the end of the period to which it relates, with a return on the form numbered 5 in Schedule 1 to these Regulations showing the amount of tax payable by or to him and containing full information in respect of the other matters specified in the form and a declaration that the return is true and complete;

provided that—

(*a*) the Commissioners may allow or direct a person to furnish returns in respect of periods of 1 month and to furnish those returns within 1 month of the periods to which they relate;

(*b*) the first return shall be for the period in which occurs the effective date determined in accordance with Schedule 1 to the Act upon which the person was or should have been registered, and the said period shall begin on that date; and

(*c*) where the Commissioners consider it necessary in the circumstances of any particular case to vary the length of any period or the date on which any period begins or ends or by which any return shall be furnished, they may allow or direct any person to furnish returns accordingly, whether or not the period so varied has ended.

(2) Any person to whom the Commissioners give any direction in pursuance of the proviso to paragraph (1) of this regulation shall comply therewith.

(3) Save as the Commissioners shall otherwise direct, where under any of the enactments mentioned in section 41(1) of the Act control of the assets of any registered person passes to another person, being a trustee in bankruptcy, receiver, liquidator, or person otherwise acting in a representative capacity, the period in respect of which the registered person is currently making supplies shall end on the day previous to the relevant date, the registered person shall furnish a return in respect of that period not later than the last day of the month next following the end of that period and his next period shall commence on the relevant date and it shall end, and all subsequent periods shall commence and end on the dates already determined under these Regulations.

(4) Any person who—

(*a*) ceases to be liable to be registered; or

(*b*) if he is registered under paragraph 7 of Schedule 1 to the Act, ceases to be a taxable person; or

(*c*) being registered pursuant to a request made under paragraph 11(*b*) of Schedule 1 to the Act ceases to be treated as being liable to be registered because his request is withdrawn or the Commissioners decide no longer to act upon it,

shall, unless another person has been registered with the registration number of and in substitution for him under regulation 4(5), furnish to the Controller a final return on the form numbered 6 in Schedule 1 to these Regulations and, unless the Commissioners in any case otherwise allow or direct, any such return

shall contain full information in respect of the matters specified in the form and a declaration that the return is true and complete and shall be furnished, in the case of a person who was or is registered, within one month of the effective date for cancellation of his registration, and in the case of any other person within one month of the date upon which he ceases to be liable to be registered, and in either case shall be in respect of the final period ending on the date aforementioned and be in substitution for the return for the period in which such date occurs.

(5) The Commissioners may allow tax chargeable in any period to be treated as being chargeable in such later period as they may specify.

Supplies under Schedule 2, paragraph 6

52. Where goods are deemed to be supplied by a taxable person by virtue of paragraph 6 of Schedule 2 to the Act, the person selling the goods, whether or not he is registered under the Act, shall within 21 days of the sale—

(*a*) furnish to the Controller a statement showing—

(i) his name and address and, if registered, his registration number,

(ii) the name, address and registration number of the person whose goods were sold,

(iii) the date of the sale,

(iv) the description and quantity of goods sold at each rate of tax, and

(v) the amount for which they were sold and the amount of tax charged at each rate;

(*b*) pay the amount of tax due; and

(*c*) send to the person whose goods were sold a copy of the statement referred to in (*a*) above,

and the person selling the goods and the person whose goods were sold shall exclude from any return which either or both may be required to furnish under these Regulations the tax chargeable on that supply of those goods.

Tax to be accounted for on returns and payment of tax

53. Save as the Commissioners may otherwise allow or direct—

(*a*) any person furnishing a return of tax required by these Regulations shall account therein for all his output tax and all tax for which he is accountable by virtue of Part VI of these Regulations in respect of the period to which the return relates;

(*b*) any person required to furnish a return of tax in accordance with these Regulations shall pay to the Controller such amount of tax as is payable by him in respect of the period to which the return relates not later than the last day on which he is required by these Regulations to make that return.

Estimation of output tax

54. The Commissioners may allow a person to estimate a part of his output tax for any period in cases where they are satisfied that he is not able to account for the exact amount of output tax chargeable in that period, provided that any such estimated amount shall be adjusted and exactly accounted for as tax chargeable in the next period thereafter or in such later period as the Commissioners may allow.

Claims for input tax

55.—(1) Save as the Commissioners may otherwise allow or direct either generally or in particular cases or classes of cases, a person claiming deduction of input tax under section 3(2) of the Act shall do so on the return furnished by him for the prescribed accounting period in which the tax became chargeable and, before so doing, shall, if the claim is in respect of—

(*a*) a supply from another registered person, hold the document which is required to be provided under regulation 8;

(*b*) a supply under section 8B(1) of the Act, hold the relative invoice from the supplier;

(*c*) an importation of goods, hold a document showing the claimant as importer, consignee or owner and showing the amount of tax due on the goods and authenticated or issued by the proper officer; or

(*d*) goods produced in the United Kingdom which have been removed from warehouse, hold a copy, authenticated by the proper officer, of the document on which an undertaking to account for tax has been given, or, if tax was paid on such removal, the document which evidenced that payment.

(2) The Commissioners may allow a person to estimate a part of his deductible input tax for any period in cases where they are satisfied that he is not able to claim the exact amount to be deducted by him for that period, provided that any such estimated amount shall be adjusted and exactly accounted for as tax deductible in the next period thereafter or in such later period as the Commissioners may allow.

Persons acting in a representative capacity

56. Where any person subject to any requirements under this Part of these Regulations dies or becomes incapacitated and control of his assets passes to another person, being a personal representative, trustee in bankruptcy, receiver, liquidator, or person otherwise acting in a representative capacity, that other person shall, if the Commissioners so require and so long as he has such control, comply with those requirements:

provided that any requirement to pay tax shall only apply to that other person to the extent of the assets of the deceased or incapacitated person over which he has control; and save to the extent aforesaid this Part of these Regulations shall apply to such person, so acting, as if he were the deceased or incapacitated person.

Correction of errors

57. If a person makes an error in accounting for tax or in any return furnished under these Regulations he shall correct it in such manner and within such time as the Commissioners may require.

PART VIII

DISTRESS AND DILIGENCE

Distress

58.—(1) If upon demand made by an authorised person, being a Collector of Customs and Excise or an officer of rank not below that of Higher Executive Officer, a person neglects or refuses to pay tax which he is required to pay under the Act or any regulation made thereunder, a Collector may distrain on

the goods and chattels of that person and by warrant signed by him direct any authorised person to levy such distress, provided that where an amount of tax is due under section 31(6) of the Act no distress shall be levied until 30 days after that amount became due

(2) For the purpose of levying any such distress an authorised person may after obtaining a warrant for the purpose signed by a Collector of Customs and Excise break open, in the daytime, any house or premises.

(3) A levy or warrant to break open shall be executed by or under the direction of, and in the presence of, the authorised person.

(4) A distress levied by the authorised person shall be kept for 5 days, at the costs and charges of the person neglecting or refusing to pay.

(5) If the person aforesaid does not pay the sum due, together with the costs and charges, within the said 5 days, the distress shall be independently appraised and shall be sold by public auction by the authorised person for payment of the sums due and all costs and charges; and costs and charges of taking, keeping and selling the distress shall be retained by the authorised person, and any surplus remaining after the deduction of the costs and charges and of the sum due shall be restored to the owner of the goods distrained.

Diligence

59. In Scotland, the following provisions shall have effect:—

(*a*) Upon certificate made to him by a Collector of Customs and Excise that any tax is due under the Act or under any regulation made thereunder and has not been paid, the sheriff shall issue a warrant for the recovery of the said tax by poinding the goods and effects of any person entered in the certificate as being a defaulter;

(*b*) The warrant shall be executed by the sheriff officers of the sheriffdom;

(*c*) The goods and effects so poinded shall be detained and kept on the ground, or at the house where the same were poinded, or in such other place of which the owner shall have notice, near to the said ground or house, as the officer so poinding the same shall think proper, for the space of 5 days, during which time the said goods and effects shall remain in the custody of the said officer, and liable to the payment of the whole tax in arrear and to the costs to be paid to the officer who poinded the same as hereinafter directed, unless the owner from whom the same were poinded shall redeem the same, within the said space of 5 days, by payment to the officer of the said tax in arrear and costs, to be settled in the same manner as if the said goods and effects had been sold as hereinafter directed;

(*d*) The goods and effects so poinded shall, after the expiration of the said 5 days, be valued and appraised by any 2 persons to be appointed by the officer and shall be sold and disposed of, at a sum not less than the value, by the officer who does poind the same;

(*e*) The value shall be applied, in the first place to the satisfaction and payment of the tax owing by the person whose goods are so poinded, and, in the second place, to the payment for the trouble of the officer so poinding, at the rate of 10 new pence per pound of the tax for which the goods shall be so poinded unless the owner from whom the same were poinded shall redeem the same by payment of the appraised value, within the space of 5 days after the valuation, to the officer who poinded the same;

(*f*) In case any surplus remains of the price or value, after payment of the said tax, and after payment of what is allowed to be retained by the officer in manner herein directed, such surplus shall be returned to the owner from whom the goods were poinded;

(*g*) In case no purchaser appears at the said sale, then the said goods and effects, so poinded, shall be consigned and lodged in the hands of the sheriff and if not redeemed by the owner within the space of 5 days after the consignment in the hands of the said sheriff, the same shall be rouped, sold, and disposed of by order of the sheriff, in such manner, and at such time and place, as he shall appoint, he always being liable to the payment of the tax to the authorised person, and to payment to the officer who shall have poinded the same, for his trouble and expense, as before stated and to the fees due to the officer, and being, in the third place, entitled to 5 new pence per pound of the value of the goods so disposed of, for his own pains and trouble, after preference and allowance of the said tax, and of what is appointed to be paid to the officer for his trouble;

(*h*) There shall also be allowed, to the officer so poinding, the expense of maintaining or preserving the said goods and effects from the time of poinding the same, during the period allowed to the owner to redeem them, and also the expense of the sale; and in like manner the expense shall be allowed to the sheriff for maintaining or preserving the goods poinded, during the period that the owner is allowed to redeem, after consignment in his hands, and until the sale thereof, and also the expense of the sale;

(*i*) Every auctioneer, or seller by commission, selling by auction, in Scotland, any goods or effects whatsoever by any mode of sale at auction, shall, at least 3 days before he begins any sale by way of auction, deliver or cause to be delivered to the authorised person a notice in writing, signed by such auctioneer or seller by auction, specifying therein the particular day when such sale is to begin, and the name and surname of the person whose goods and effects are to be sold, with his place of residence.

(*j*) Where, in the exercise of any power granted to or duty imposed by this regulation, a sheriff or a sheriff officer makes a supply of services on which tax is chargeable, any amount allowed to that sheriff or sheriff officer for that supply under the provisions of this regulation shall be increased by the amount of tax chargeable.

PART IX

MISCELLANEOUS

60. Any person who, in pursuance of section 18(2) of the Finance (No. 2) Act 1975, certifies that a supply is for the purpose of a business carried on or to be carried on by him shall do so in the appropriate form (A, B or C as the case may be) as set out in Schedule 2 hereto.

61. Any requirement, direction, demand or permission by the Commissioners, under or for the purposes of these Regulations, may be made or given by a notice in writing, or otherwise.

H. Scholes,
Commissioner of Customs and Excise

14th October 1980.
King's Beam House,
Mark Lane,
London, EC3R 7HE.

Regulation 4 (1)

SCHEDULE 1

Form No. 1

Notification of Liability to be Registered for Value Added Tax

SECTION A. PERSON TO BE REGISTERED

1. Full name of person or body to be registered .....

2. Trading name if different .....

3. Status of person or body to be registered ..... Certificate number of Incorporated Company .....
Date of incorporation .....

4. Address .....
Postcode ..... Telephone number .....

5. Address of principal place of business if different from 4. .....
Postcode ..... Telephone number .....

6. Nature of your business ..... Trade classification [ ]

SECTION B. PERSON MAKING TAXABLE SUPPLIES

If you are at present making taxable supplies you must complete this section and include particulars of all your businesses. If you are not yet making taxable supplies please delete this section.

7. (a) On what date did your business start? .....
(b) Was your business transferred to you by someone else as a going concern? *Yes/No
(c) Is your total taxable turnover in the next twelve months likely to exceed the limit above which you are liable to be registered? *Yes/No
(d) Has your total taxable turnover in the past quarters exceeded the limits for registration? *Yes/No
(e) What was your total taxable turnover in the last four calendar quarters?
Quarter ended ..... Amount £..... Quarter ended ..... Amount £.....
Quarter ended ..... Amount £..... Quarter ended ..... Amount £.....

8. If you are not liable to be registered but wish to be registered please give reasons in an accompanying letter. Otherwise please delete this item 8.

9. If you wish to be exempted from registration please give reasons in an accompanying letter. Otherwise please delete this item 9.

SECTION C. PERSON NOT YET MAKING TAXABLE SUPPLIES

10. If although you are not yet making taxable supplies you intend to do so and wish to be registered before you start making them please give reasons in an accompanying letter. Otherwise please delete this section.

SECTION D. ACCOUNTING PARTICULARS

You must complete this section unless you are applying to be exempted from registration (see items 9 and 18(b)). If you are applying to be exempted please delete this section.

11. What do you expect your approximate total taxable turnover to be in the next twelve months? £ .....

12. If you expect to make any exempt supplies please enter the estimated value for the next twelve months. £ .....

13. If you expect your deductible input tax to exceed your output tax regularly:
    (a) give your reasons here (e.g. exporter) .....
    (b) enter the estimated value of your zero-rated outputs in the next twelve months, and £ .....
    (c) tick the box if you wish to make monthly returns ☐

14. Are your VAT accounts to be kept on a computer? *Yes/Partly/No

15. If you intend to pay VAT: by means of credit transfer through Bank Giro or National Giro, tick the appropriate box ☐ Bank Giro ☐ National Giro

16. Enter for VAT repayment purposes
    EITHER
    your Bank sorting code No. and your Bank account No. Bank Sorting Code No. ☐ Bank Account No. ☐
    OR
    your National Giro account number National Giro Account No. ☐

17. (a) List in order the identifying numbers of the VAT Notices you hold
    No. Date . . No. Date . . .
    No. Date . . No. Date . . .
    No. Date . . No. Date . . .
    (b) List in order the identifying numbers of any other VAT Notices you require ☐☐☐☐☐☐☐

SECTION E. APPLICATION

You must complete this section if item 8, 9 or 10 applies. Otherwise please delete this section.

18. I apply for the person or body named at 1. to be
    *(a) treated exceptionally as liable to be registered
    *(b) exempted from registration
    *(c) registered before taxable supplies commence

SECTION F. DECLARATION

You must complete this section

19. I (full name of signatory in BLOCK LETTERS) ..... declare that the particulars and statements in this form *the accompanying letter and *the details of partners' names and addresses on the attached Form VAT 2 signed by them *details of three members' names and addresses on the attached Form VAT 2/letter signed by them, are true and complete.

Signed . . . Dated

Regulation 4 (2)

Form No. 2

Value Added Tax

Notification of Liability to be Registered for Value Added Tax

---

Full name .....

Address including postcode .....

.....

.....

Signature ..... **Date** .....

Full name .....

Address including postcode .....

.....

.....

Signature ..... **Date** .....

Full name .....

Address including postcode .....

.....

.....

Signature ..... **Date** .....

Form No. 3

Regulation 4 (5)

TRANSFER OF A BUSINESS AS A GOING CONCERN
APPLICATION FOR RE-ALLOCATION OF A VAT REGISTRATION NUMBER

Part A. To be completed by the Transferee

On.....*I/we acquired a business as a going concern from..... (the transferor). *I/We *enclose/have previously submitted Form VAT 1 and request that *I/we be permitted to use the VAT registration number..... previously used by the transferor.

If the request is granted *I/we accept that:

(i) *I/we will remit to the Commissioners of Customs and Excise, with *my/our first tax return, payment for all tax due for the whole of the period covered by the return;

(ii) *I/we will furnish any returns due from, but not furnished by, the transferor;

(iii) *I/we will pay on demand to the Commissioners any tax due in respect of supplies made by the transferor prior to the transfer of the business;

(iv) any return completed in the name of the transferor for any period subsequent to the date of the transfer will be deemed to have been furnished by *me/us;

(v) any payment made by the Commissioners to the transferor prior to the re-allocation to *me/us of the registration number will satisfy any liability of the Commissioners to pay *me/us.

Signed ..... (Transferee) Date.....
*Proprietor/Partner/Director/Company secretary

*Delete as appropriate

Part B. To be completed by the Transferor

On.....*I/we transferred a business as a going concern to.....(the transferee). With effect from that date *I/we ceased to be liable or eligible to be registered under Part 1 of the Finance Act 1972, or *I/we withdraw *my/our request to be treated exceptionally as liable to be registered. *I/We agree to the VAT registration number previously allocated to *me/us being allocated to and used by the transferee.

If the request is granted *I/we accept that:

(i) *my/our outstanding right to credit for input tax in respect of supplies made by *me/us prior to the date of the transfer will become a right of the transferee;

(ii) any payment made by the Commissioners to the transferee will satisfy any liability of the Commissioners to pay *me/us.

Signed ..... (Transferor) Date.....
*Proprietor/Partner/Director/Company secretary

*Delete as appropriate

Regulation 29 (1)

Form No. 4

Value Added Tax

Claim for Relief

Tax paid goods on hand at registration

1. At the time when his registration takes effect a taxable person may have on hand goods on which he has been charged VAT. If so, he will not in the normal way be able to claim deduction of the tax but authority to make a special deduction will be considered provided that he:
   (a) can produce the relevant invoice(s) from which the tax on the goods can be calculated; or
   (b) imported the goods himself, or paid VAT on their removal from warehouse, before the date of his registration and can produce satisfactory evidence of tax payment.

2. A taxable person who wishes to claim relief must complete this form and send it to the Customs and Excise VAT office named in his certificate of registration, together with the suppliers' invoice(s) and/or the import or ex-warehouse documents on which the claim is based. The claim may cover stock, materials and capital goods Tax paid on services supplied before the effective date of registration cannot be claimed.

3. Claims must be made not later than six months after the effective date of registration or three months after the issue of the registration certificate, save as the Commissioners may in a particular case allow.

4. The claimant must also compile a stock account (if one is not already in existence) and preserve it for official inspection when requested. Where any of the goods have been used in making other goods, the making-up records, showing quantities used, must also be available. In addition the account must show separately, for each of the quantities of goods declared in columns (2) and (3) below, the date and manner of subsequent disposal.

5. If relief is allowed a claimant who makes only taxable supplies will be authorised in writing to take credit for the amount as deductible input tax in his VAT account. Credit must not be taken until this authorisation is received. If the claimant makes exempt supplies he may not be entitled to claim deduction of the whole amount authorised, and he should read Notice No. 706 (Partial exemption) to see how deductible input tax can be calculated.

6. The claim must be signed by the claimant himself (if an individual), by a partner in the case of a partnership, by a director or the secretary in the case of an incorporated company, or by a person authorised in writing by one of them. The status of the signatory must be shown at the foot of the declaration overleaf. Failure to comply with the directions and conditions set out on this form may invalidate the claim for relief.

Name and address .....
of taxable person
making claim .....

Registration number

Effective date of Registration

..... 19.....

Description of goods on which relief is claimed	Quantities on hand on the effective date of registration		Name and address of taxable person who supplied the goods OR Place of importation or name of warehouse, if goods were imported or removed from bonded warehouse by the claimant	Date of supplier's invoice or number and date of import entry or warehouse warrant	Amount of tax on the actual quantities on hand (columns (2) and (3)) calculated from the relevant invoices, import documents or warehouse warrants
	In the same state	Already used in making other goods which are still on hand			£
(1)	(2)	(3)	(4)	(5)	(6)

continued overleaf

Description of goods on which relief is claimed	Quantities on hand on the effective date of registration		Name and address of taxable person who supplied the goods OR Place of importation or name of warehouse, if goods were imported or removed from bonded warehouse by the claimant	Date of supplier's invoice or number and date of import entry or warehouse warrant	Amount of tax on the actual quantities on hand (columns (2) and (3)) calculated from the relevant invoices, import documents or warehouse warrants
	In the same state	Already used in making other goods which are still on hand			
(1)	(2)	(3)	(4)	(5)	(6)
					£
If there is insufficient space on this form, you may provide continuation sheets on condition that they show the required details and are signed by the signatory to the claim.				Brought forward from continuation sheet(s)	
				TOTAL CLAIMED	

Declaration by the Signatory

I, ... declare that:
(Full name of signatory in BLOCK LETTERS)

(i) the information above and on the ..... *(insert the number)* continuation sheet(s) forms a true account of the goods on which I have been charged VAT and which remained on hand on ..... and of the tax paid on their supply or importation.
(effective date of registration)

(ii) the attached ..... *documents relate to the goods on hand.

Signed ..... Date .....

Status of Signatory .....
(See note 6 overleaf)

**Insert number of documents attached to the claim.*

FOR OFFICIAL USE

Received—Office date stamp	Verified; satisfied.	Examined; satisfied.
		Credit of £ ..... provisionally authorised Form VAT 422 issued.
		..... Officer
		Date ..... 19.....
	..... Officer	Documents returned to claimant ..... Initials
	Date	Date .....19.....

Regulation 51 (1)

Form No. 5

HM Customs and Excise

Return of Value Added Tax

For the period
to
These dates must not be altered without the agreement of Customs and Excise

For Official Use

Registration No | Period

The person named here must complete the whole of this form (writing "none" where appropriate), in accordance with the instructions contained overleaf and return it in the enclosed envelope to the Controller, VAT Central Unit, H M Customs & Excise, 21 Victoria Ave., SOUTHEND-ON-SEA X.

not later than

The tax payable must be paid by the same date by remittance enclosed with this form or by National or Bank Giro

WARNING

A return which is incomplete or qualified in any way (e.g. marked "Provisional") does not satisfy the legal requirements. Failure to make a return or to pay the full amount of tax payable by the due date is an offence.

FOR OFFICIAL USE

Account of tax payable or repayable

		£	p
TAX DUE in this period on OUTPUTS (sales, etc.)	1		
Tax due on imported goods, goods from bonded warehouses and services received from abroad	2		
Underdeclarations and/or underpayments of tax in previous periods notified in writing by Customs and Excise	3		
Other underdeclarations made on previous returns	4		
(Total of boxes 1,2,3 and 4) **TOTAL TAX DUE**	5		
TAX DEDUCTIBLE being the credit claimed in this period for input tax allowable (on purchases, etc.)	6		
Overdeclarations and/or overpayments of tax in previous periods notified in writing by Customs and Excise	7		
Other overdeclarations made on previous returns	8		
(Total of boxes 6,7 and 8) **TOTAL TAX DEDUCTIBLE**	9		
NET TAX PAYABLE OR REPAYABLE (*Difference between boxes 5 & 9*)	10		

Please tick the following boxes if "YES" is appropriate

Box 8 includes bad debt relief ☐

Box 11 includes exempt outputs ☐

Box 11 includes exports ☐

Value of Outputs (sales, etc.) (excluding any Value Added Tax)	11		00
Value of Inputs (purchases, etc.) (excluding any Value Added Tax)	12		00

Special schemes for Retailers (Notice No. 727)
If you have used any of the schemes in the period covered by this return please tick the appropriate box(es) to show all the scheme(s) used

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐ H ☐ J ☐

Please tick ONE only of the following boxes

If box 5 is greater than box 9: Payment by Giro ☐ Payment enclosed ☐

If box 9 is greater than box 5: Repayment due ☐

Declaration by the signatory to be completed by or on behalf of the person named above.

I, ... declare that the
(full name of signatory in BLOCK LETTERS)
information given in this return is true and complete

Signed . . . . . Date

* (Proprietor, partner, director, secretary, responsible officer, member of club or association, duly authorised person) * **Delete as necessary**

Form No. 6

Regulation 51 (4)

H M Customs and Excise

Final Return of Value Added Tax

For the period

.... to .....

These dates must not be altered without the agreement of Customs and Excise

For Official Use

LVO | Registration No | Period 9 9

The person named here must complete the whole of this form (writing "none" where appropriate), in accordance with the instructions contained overleaf and return it in the enclosed envelope to the Controller, VAT Central Unit, H M Customs & Excise, 21 Victoria Ave., SOUTHEND-ON-SEA X, SS 99 1AT.

not later than

The tax payable must be paid by the same date by remittance enclosed with this form or by National or Bank Giro.

WARNING

A return which is incomplete or qualified in any way (e.g. marked "Provisional") does not satisfy the legal requirements. Failure to make a return or to pay the full amount of tax payable by the due date is an offence.

FOR OFFICIAL USE

Account of tax payable or repayable		£	p
TAX DUE in this period on OUTPUTS (sales, etc.) including tax on stocks and assets – see declaration below	1		
Tax due on imported goods, goods from bonded warehouses and services received from abroad	2		
Underdeclarations and/or underpayments of tax in previous periods notified in writing by Customs and Excise	3		
Other underdeclaratio is made on previous returns	4		
(Total of boxes 1, 2, 3 and 4) **TOTAL TAX DUE**	5		
TAX DEDUCTIBLE being the credit claimed in this period for input tax allowable (on purchases, etc.)	6		
Overdeclarations and/or overpayments of tax in previous periods notified in writing by Customs and Excise	7		
Other overdeclarations made on previous returns	8		
(Total of boxes 6, 7 and 8) **TOTAL TAX DEDUCTIBLE**	9		
NET TAX PAYABLE OR REPAYABLE *(Difference between boxes 5 & 9)*	10		

Please tick the following boxes if 'YES' is appropriate:

Box 8 includes bad debt relief ☐

Box 11 includes exempt outputs ☐

Box 11 includes exports ☐

Value of Outputs (sales, etc.) *(excluding any Value Added Tax)*	11		00
Value of Inputs (purchases, etc.) *(excluding any Value Added Tax)*	12		00

Special schemes for Retailers (Notice No. 727)

If you have used any of the schemes in the period covered by this return please tick the appropriate box(es) to show all the scheme(s) used.

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐ H ☐ J ☐

Please tick ONE only of the following boxes:

If box 5 is greater than box 9: Payment by Giro ☐ Payment enclosed ☐

If box 9 is greater than box 5: Repayment due ☐

Declaration by the signatory to be completed by or on behalf of the person named above.

I, ... declare that the
(full name of signatory in BLOCK LETTERS)

information given in this return is true and complete. The total tax due as stated in this return includes the amount of £ ..... representing tax due on all goods in stock or forming part of the assets of the business (including capital goods) at the close of business on .....

Signed ..... Date .....

*(Proprietor, partner, director, secretary, responsible officer, member of club or association, duly authorised person) *Delete as necessary*

SCHEDULE 2

Regulation 60

CERTIFICATES OF BUSINESS SUPPLIES

A. INDIVIDUAL CERTIFICATE

To be kept with the relevant copy tax invoice

Section 18, Finance (No. 2) Act 1975

I.....(name and address of customer) am registered for VAT under No..... and certify that all the work to be performed by you.....(name and address of supplier) in accordance with Order No..... dated..... is solely for the purpose of the business carried on or to be carried on by me.

.....(Signatory)

.....(Status)

.....(Date)

B. INDIVIDUAL CERTIFICATE

To be used printed or stamped on an order

Section 18, Finance (No. 2) Act 1975

I.....(name and address of customer) am registered for VAT under No..... and certify that all the work to be performed in accordance with this order is solely for the purpose of a business carried on or to be carried on by me.

.....(Signatory)

.....(Status)

.....(Date)

C. GENERAL ANNUAL CERTIFICATE

To be used by a trader who has a regular trading relationship with a taxable supplier

Section 18, Finance (No. 2) Act 1975

I.....(name and address of customer) am registered for VAT under No..... and certify that, unless I notify you in writing to the contrary, all the work to be performed by you.....(name and address of supplier), registered for VAT under No....., to my order within twelve months of the date of this certificate is solely for the purpose of a business carried on by me.

.....(Signatory)

.....(Status)

.....(Date)

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations consolidate, with certain amendments, the Value Added Tax (General) Regulations 1977, the Value Added Tax (General) (Amendment) Regulations 1978, the Value Added Tax (General) (Amendment) (No. 2) Regulations 1978 and the Value Added Tax (General) (Amendment) Regulations 1979, which are revoked. Regulation 3(3) provides that references in tax documents to provisions in the revoked Regulations shall, unless the contrary intention appears, be construed as referring to the corresponding provisions of these Regulations.

Regulation 4(5) to (8) makes provision for the transfer of the VAT registration number in cases where a business carried on by a taxable person is transferred to another person as a going concern and enables the transferee to be registered under section 25 of the Finance Act 1972 in substitution for the transferor.

Regulation 9 has been amended to require amounts in tax invoices to be expressed in sterling.

The new regulation 23 embraces the former regulations 63 and 64. It provides definitions and includes provisions for determining the longer period by reference to which provisional attributions of input tax are required to be recalculated and adjusted.

The former regulations 65, 66, 67, 68 and 69 become regulations 24, 25, 26, 27 and 28 respectively.

The new regulation 29(1), (2) and (3) extends to taxable persons who were not registered the relief previously provided in regulation 70(1) and (2) to taxable persons who are registered; the former regulation 70(3) becomes 29(4).

The new regulation 30(14) excludes the operation of regulation 37 where other provisions already provide for relief from the tax.

The individual references in regulation 31 have been amended to those in the Customs and Excise Acts 1979 and additional sections have also been included for exception from the operation of section 17 of the Finance Act 1972.

Additional regulations have been included in regulation 32 for exception from the operation of section 17 of the Finance Act 1972.

Regulations 46 and 48 have been amended as to the values of goods that can be purchased under the retail export schemes by Community travellers.

Regulation 51(1) and (4) has been amended to make clear that the declaration incorporated in the return forms as scheduled is an integral part of the forms.

Regulation 51(3) provides that in the event of bankruptcy, liquidation or receivership the VAT accounting period ends on the day preceding the commencement of that event and a new period starts on the first day of the bankruptcy etc.

Regulation 58 has been amended to authorise officers not below the rank of Higher Executive Officer to demand tax.

Minor amendments have also been made to regulations 30(1), 42, 45, 46 and 48, either for greater clarity or for consistency with enabling or other statutory provisions.

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