
STATUTORY INSTRUMENTS

2008 No. 1482

**VALUE ADDED TAX
INSURANCE PREMIUM TAX
EXCISE
LANDFILL TAX
CLIMATE CHANGE LEVY
AGGREGATES LEVY**

The Value Added Tax, etc (Correction
of Errors, etc) Regulations 2008

<i>Made</i>	- - - -	<i>9th June 2008</i>
<i>Laid before the House of Commons</i>	- - - -	<i>10th June 2008</i>
<i>Coming into force</i>	- -	<i>1st July 2008</i>

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations exercising the powers conferred by Schedule 11 paragraphs 2(1), 2(10) and 2(11) to the Value Added Tax Act 1994(1), sections 54, 74(7) and 74(8) of the Finance Act 1994(2) and also sections 38(1) and 42(2) of that Act(3), sections 49, 71(8) and 71(9) of the Finance Act 1996(4), Schedule 6 paragraphs 41(1), 41(2) and 146(7) to the Finance Act 2000(5), and sections 25(1), 25(2) and 45(5) of the Finance Act 2001(6):

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- (1) 1994 c. 23; Schedule 11 paragraph 2(1) was amended by the Finance Act 2002 (c. 23) sections 24(1)(b)(ii), 24(5) and 141 and Schedule 40 Part 2(2), and S.I. 2003/3043 (C. 114). Schedule 11 paragraph 2(10) was amended by the Finance Act 1996 (c. 8) sections 38(1) and 38(3). Although section 96(1) defines "regulations" as those made by "the Commissioners" (of Customs and Excise) under the Act, section 50(1) of the Commissioners for Revenue and Customs Act 2005 (c. 11) provides for the latter to be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.
 - (2) 1994 c. 9; sections 54, 74(7) and 74(8) of the Act relate to insurance premium tax, and sections 74(2) and 73(1) provide for relevant regulations to be made by "the Commissioners" (of Customs and Excise) (about which see footnote (a) above).
 - (3) Sections 38(1) and 42(2) of the Act relate to air passenger duty, and section 42(1) defines "regulations" as those made by "the Commissioners". The latter refers to those for Her Majesty's Revenue and Customs given section 43(4) of the Act and section 1(1) of the Customs and Excise Management Act 1979 (c. 2), the latter as amended by Schedule 4 paragraph 22(b) to the Commissioners for Revenue and Customs Act 2005 (c. 11).
 - (4) 1996 c. 8; sections 71(2) and 70(1) provide for regulations about landfill tax to be made by "the Commissioners" (of Customs and Excise) (about which see footnote (a) above).
 - (5) 2000 c. 17; Schedule 6 paragraph 41(1) was amended by the Finance Act 2003 (c. 14) sections 192(1), 192(2) and 216, and Schedule 43 Part 4(2). Schedule 6 paragraph 147 defines "the Commissioners" for climate change levy purposes as those of Customs and Excise (about which see footnote (a) above).
 - (6) 2001 c. 9; section 48(1) defines "the Commissioners" for aggregates levy purposes as those of Customs and Excise (about which see footnote (a) above).

Citation and commencement

1. These Regulations may be cited as the Value Added Tax, etc (Correction of Errors, etc) Regulations 2008 and come into force on 1st July 2008.

Value added tax

2.—(1) In regulation 34(3) of the Value Added Tax Regulations 1995(7) (the VAT Regulations) for “£2,000” substitute “£50,000”, then after “regulation.” start a new line and continue—

“But if Box 6 of the taxable person’s return for the prescribed accounting period must contain a total less than £5,000,000, the difference must not for these purposes exceed 1% of that total unless the difference is less than £10,000.

(Box 6 must contain the total value of sales and all other outputs excluding any VAT – see regulation 25 and Schedule 1 Forms 4 and 5.)”.

(2) These amendments only have effect in relation to the overstatements or understatements of liability to VAT in regulation 34(3) of the VAT Regulations which taxable persons first discover during their prescribed accounting periods that begin on 1st July 2008 or later.

(See regulations 34(1) to 34(3) of the VAT Regulations for the meaning carried by “overstatements or understatements”; sections 96(1) and 3 of the Value Added Tax Act 1994(8) for, respectively, “VAT” and “taxable person”; regulations 2(1), 25 and 99(1) of the VAT Regulations for the meaning carried by “prescribed accounting period”.)

Insurance premium tax

3.—(1) In regulation 13(3) of the Insurance Premium Tax Regulations 1994(9) (the IPT Regulations)—

- (a) for each “£2,000”, substitute “£50,000”;
- (b) for “the box opposite the legend “Overdeclarations from previous periods””, substitute “Boxes 6 to 8 (overdeclarations), as appropriate,”;
- (c) for “the box opposite the legend “Underdeclarations from previous periods””, substitute “Boxes 3 and 4 (underdeclarations), as appropriate,”;
- (d) then, after “accordingly.”, start a new line and continue—

“But if Box 10 of the registrable person’s return for the accounting period requires an entry for net value of taxable premiums (excluding tax) that is less than £5,000,000 (see regulation 12 and Forms 4 and 5 in the Schedule), the total mentioned in sub-paragraph (a) or (b) must not for these purposes exceed 1% of that net value unless the respective total is less than £10,000.”.

(2) In regulation 13(4) of the IPT Regulations, omit in both places “not exceeding £2,000”.

(3) Substitute the forms in Schedule 1 as, respectively, Form 4 (IPT 100) and Form 5 (IPT 100L) in the Schedule to the IPT Regulations (insurance premium tax returns).

(4) The amendments in paragraphs (1) and (2) only have effect in relation to the overdeclarations or underdeclarations in regulation 13(3) of the IPT Regulations which registrable persons first discover in their accounting periods that begin on 1st July 2008 or later.

(7) S.I. 1995/2518; relevant amending instruments are S.I. 1997/1086, 2000/258, 2000/794, 2002/1074, 2004/1675, 2004/3140, 2007/768.

(8) 1994 c. 23; section 3 was amended by the Finance Act 2000 (c. 17) section 136(1).

(9) S.I. 1994/1774, amended by S.I. 1997/1157; there are other amending instruments but none is relevant.

Those in paragraph (3) only have effect in respect of or as regards accounting periods that begin on 1st July 2008 or later.

(See regulation 13(1) of the IPT Regulations for the meaning of “overdeclaration” and “underdeclaration”; section 73(3A) of the Finance Act 1994⁽¹⁰⁾ for “registrable person”; regulation 2(1) of the IPT Regulations for the meaning of “accounting period”.)

Air passenger duty

4.—(1) Substitute the form in Schedule 2 for the one set out in Schedule 3 to the Air Passenger Duty Regulations 1994⁽¹¹⁾ (the APD Regulations) (Form APD 2 – air passenger duty return).

(2) This amendment only has effect in relation to accounting periods that end on 31st July 2008 or later.

(See regulations 2(1) and 9(1) of the APD Regulations for the meaning carried by “accounting period”.)

Landfill tax, climate change levy, aggregates levy

5.—(1) Omit regulation 13(3) of the Landfill Tax Regulations 1996⁽¹²⁾ (the LT Regulations).

(2) Insert “overdeclarations or”—

(a) in regulation 13(4)(a) of the LT Regulations after “more”;

(b) in regulation 13(4)(b) of the LT Regulations, in each place, after “those”;

(c) in the full out words to regulation 13(4) of the LT Regulations after “enter the”.

(3) In regulation 13(4)(b) of the LT Regulations—

(a) for “of any overdeclarations”, substitute “respectively of any underdeclarations or overdeclarations”;

(b) for “£2,000”, substitute “£50,000”.

(4) In regulation 13(4) of the LT Regulations, for everything from “the box opposite” to “general notes”.” substitute “Box 2 (underdeclarations) or Box 4 (overdeclarations), as appropriate (see Form 5 in the Schedule).”.

Then start a new line and continue—

“But if the registrable person’s VAT turnover is small, the total mentioned in sub-paragraph (b) must not for these purposes exceed 1% of that turnover unless the total is less than £10,000.

And if that person is not registered for VAT, the total mentioned in sub-paragraph (b) must not for these purposes exceed £10,000.”.

(5) In regulation 13(5) of the LT Regulations, omit “(3) or”.

(6) Substitute the form in Schedule 3 as Form 5 in the Schedule to the LT Regulations (landfill tax return).

(7) The amendments in paragraphs (1) to (5) (and the related amendment in regulation 8) only have effect in relation to overdeclarations or underdeclarations in regulation 13 of the LT Regulations which registrable persons first discover in their accounting periods that begin on 1st July 2008 or later.

That in paragraph (6) only has effect in relation to returns that relate to periods that begin on 1st July 2008 or later.

⁽¹⁰⁾ 1994 c. 9; section 73(3A) was inserted by the Finance Act 1997 (c. 16) sections 27(1) and 27(10).

⁽¹¹⁾ S.I. 1994/1738; relevant amending instrument is S.I. 2001/836.

⁽¹²⁾ S.I. 1996/1527, to which there are amendments not relevant to these Regulations.

(See regulation 13(1) of the LT Regulations for the meaning of “overdeclaration” and “underdeclaration”; section 47(10) of the Finance Act 1996⁽¹³⁾ for “registrable person”; regulations 2(1) and 11 of the LT Regulations for the meaning carried by “accounting period” and “return”.)

6.—(1) In regulations 14(2)(b), 17(3)(b) and 28(4) of, and Schedule 1 paragraph 8(2)(b) to, the Climate Change Levy (General) Regulations 2001⁽¹⁴⁾ (the CCL Regulations), for each “£2,000” substitute “£50,000”.

(2) After regulation 28(4) of the CCL Regulations, insert—

“(4A) But if the registrable person’s VAT turnover is small, each aggregate in paragraph (4) must not for those purposes exceed 1% of that turnover unless the aggregate is less than £10,000.

And if that person is not registered for VAT, each aggregate must not for those purposes exceed £10,000.”.

(3) In regulation 28(5) of the CCL Regulations, for “paragraph (4)” substitute “paragraphs (4) and (4A)”.

(4) These amendments (and the related amendment in regulation 8) only have effect in relation to under-calculations or over-calculations respectively in regulations 28(2) and 28(3) of the CCL Regulations which registrable persons first discover in their accounting periods that start on 1st July 2008 or later.

(See regulation 28(4) of the CCL Regulations for the meaning of “under-calculation” and “over-calculation”; regulation 2(1) of the CCL Regulations for the meaning of “registrable person”; regulation 3 of the CCL Regulations for the meaning carried by “accounting period”.)

7.—(1) In regulations 15(4)(b), 18(3)(b) and 29(6) of the Aggregates Levy (General) Regulations 2002⁽¹⁵⁾ (the AL Regulations), for each “£2,000” substitute “£50,000”.

(2) Then, in regulation 29(6) of the AL Regulations, start a new line and continue—

“But if the registrable person’s VAT turnover is small, this total must not for these purposes exceed 1% of that turnover unless the total is less than £10,000.

And if that person is not registered for VAT, the total net amount must not for these purposes exceed £10,000.”.

(3) These amendments (and the related amendment in regulation 8) only have effect in relation to under-calculations or over-calculations respectively in regulations 29(2) and 29(3) of the AL Regulations which registrable persons first discover in their accounting periods that start on 1st July 2008 or later.

(See regulation 29(4) of the AL Regulations for the meaning of “under-calculation” and “over-calculation”; regulation 2 of the AL Regulations for the meaning of “registrable person”; regulation 5 of the AL Regulations for the meaning carried by “accounting period”.)

8. In regulation 13(4) of the LT Regulations as amended by regulations 5(2) to 5(4), regulation 28(4A) of the CCL Regulations inserted by regulation 6(2), and regulation 29(6) of the AL Regulations as amended by regulations 7(1) and 7(2), in each case after “exceed £10,000.” start a new line and continue—

“The VAT turnover is small only if Box 6 of that person’s value added tax return for the prescribed accounting period in which the discovery is made must contain a total less than £5,000,000 (total value of sales and all other outputs excluding any value added tax).

⁽¹³⁾ 1996 c. 8.

⁽¹⁴⁾ S.I. 2001/838; relevant amending instruments are S.I. 2003/604, 2005/1716.

⁽¹⁵⁾ S.I. 2002/761, to which there are amendments not relevant to these Regulations.

(See sections 96(1) and 1 of the Value Added Tax Act 1994 for “VAT” and “value added tax”, and sections 96(2) and 3 of and Schedules 1 to 3A to that Act⁽¹⁶⁾ about being registered for VAT; regulations 2(1) and 25 of and Schedule 1 Forms 4 and 5 to the Value Added Tax Regulations 1995 for the meaning carried by “Box 6” and “return”; sections 96(1) and 25(1) of that Act and regulations 2(1), 25 and 99(1) of those Regulations for the meaning carried by “prescribed accounting period”; section 24(2) of that Act for “output tax”).”

Mike Eland

Mike Hanson

Two of the Commissioners for Her Majesty’s
Revenue and Customs

9th June 2008

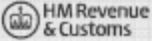
⁽¹⁶⁾ 1994 c. 23; section 3 was amended by the Finance Act 2000 (c. 17) section 136(1), and Schedule 3A was inserted by section 136(8) of and Schedule 36 to that Act. The Schedules have been amended by the Finance Act 1996 (c. 8) section 26 and Schedule 3 paragraphs 13 to 15, the Finance Act 1997 (c. 16) sections 31, 32 and 113 and Schedule 18 Part 4(1), the Finance Act 2000 section 136, the Finance Act 2003 (c. 14) section 23 and Schedule 2 paragraphs 1 and 3, the Finance Act 2007 (c. 11) section 100(8), and S.I. 2008/707.

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SCHEDULE 1

Regulation 3(3)

Insurance premium tax returns



Insurance Premium Tax Return

For the Period
to

For Official Use

IPT Registration number Period

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You could be liable to a financial penalty if your completed return and all the IPT payable are not received by the due date.

Due Date:

For official use D O R only	
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Before you fill in this form please read the notes on the back.
 Fill in all boxes clearly in ink, and write 'none' where necessary. Don't put a dash or leave any box blank. If there are no pence write '00' in the pence column. **Do not** enter more than one amount in any box.

	£	p
1 Standard rate IPT due for this period		
2 Higher rate IPT due for this period		
3 Underdeclarations of standard rate IPT from previous periods		
4 Underdeclarations of higher rate IPT from previous periods		
5 Total (the sum of boxes 1 to 4)		
6 Overdeclarations of standard rate IPT from previous periods		
7 Overdeclarations of higher rate IPT from previous periods		
8 Total overdeclarations from previous periods		
9 Net tax payable or repayable (the difference between box 5 and box 8)		
10 Net value of taxable premiums (excluding tax)		

Special accounting scheme - please tick this box if you are using the scheme

If you are enclosing a payment please tick this box.

DECLARATION: You, or someone on your behalf, must sign below:

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

Signature Date


A false declaration can result in prosecution.

IPT100 Draft v9.02

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**Lloyd's Composite IPT return
for Syndicates**

For the Period
to

For Official Use

IPT Registration number Period

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You could be liable to a financial penalty if your completed return and all the IPT payable are not received by the due date.

Due Date:

For official use D O R only	
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Fill in all boxes clearly in ink, and write 'none' where necessary. Don't put a dash or leave any box blank. If there are no pence write '00' in the pence column. **Do not** enter more than one amount in any box.

For Official Use

		£	p
1	Standard rate IPT due for this period		
2	Higher rate IPT due for this period		
3	Underdeclarations of standard rate IPT from previous periods		
4	Underdeclarations of higher rate IPT from previous periods		
5	Total (the sum of boxes 1 to 4)		
6	Overdeclarations of standard rate IPT from previous periods		
7	Overdeclarations of higher rate IPT from previous periods		
8	Total overdeclarations from previous periods		
9	Net tax payable or repayable (the difference between box 5 and box 8)		
10	Net value of taxable premiums (excluding tax)		

If you are enclosing a payment please tick this box.

DECLARATION by the representatives of Syndicates, as defined in Regulation 9 of the Insurance Premium Tax Regulations 1994.

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

information given above is true and complete.

Signature Date

A false declaration can result in prosecution.

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IPT100L

Page 1


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SCHEDULE 2

Regulation 4(1)

Air passenger duty return

	<h2 style="margin: 0;">Air Passenger Duty Return</h2> <p style="margin: 0;">For the Period</p> <p style="margin: 0;">to</p> <div style="border: 1px solid black; height: 100px; width: 100%; margin-top: 10px;"></div>	<p>For Official Use</p> <hr/> <p>APD Registration Number Period Number</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%; height: 20px;"></td> <td style="width: 30%; height: 20px;"></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">You could be liable to a financial penalty if your completed Return is not received by the due date and all duty due for the period is not paid in full by the payment due date</p> <p>Due Date:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%; text-align: center; vertical-align: middle;">D O R only</td> <td style="width: 85%; height: 30px;"></td> </tr> </table>			D O R only																																					
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<p>A. Passenger and Duty Details</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 40%;"></th> <th style="width: 20%; text-align: center;">Passengers</th> <th style="width: 20%; text-align: center;">£</th> <th style="width: 20%; text-align: center;">p</th> </tr> </thead> <tbody> <tr> <td>1 Total number of chargeable passengers flown in chargeable aircraft at the lower EEA Rate</td> <td style="text-align: center;"><input style="width: 100%; height: 20px;" type="text"/></td> <td style="text-align: center;"><input style="width: 100%; height: 20px;" type="text"/></td> <td style="text-align: center;"><input style="width: 20px; height: 20px;" type="text"/></td> </tr> <tr> <td>2 Total number of chargeable passengers flown in chargeable aircraft at the standard EEA Rate</td> <td style="text-align: center;"><input style="width: 100%; height: 20px;" type="text"/></td> <td style="text-align: center;"><input style="width: 100%; height: 20px;" type="text"/></td> <td style="text-align: center;"><input style="width: 20px; height: 20px;" type="text"/></td> </tr> <tr> <td>3 Total number of chargeable passengers flown in chargeable aircraft at the lower non EEA Rate</td> <td style="text-align: center;"><input style="width: 100%; height: 20px;" type="text"/></td> <td style="text-align: center;"><input style="width: 100%; height: 20px;" type="text"/></td> <td style="text-align: center;"><input style="width: 20px; height: 20px;" type="text"/></td> </tr> <tr> <td>4 Total number of chargeable passengers flown in chargeable aircraft at the standard non EEA Rate</td> <td style="text-align: center;"><input style="width: 100%; height: 20px;" type="text"/></td> <td style="text-align: center;"><input style="width: 100%; height: 20px;" type="text"/></td> <td style="text-align: center;"><input style="width: 20px; height: 20px;" type="text"/></td> </tr> <tr> <td>5 Total number of Exempt Passengers</td> <td style="text-align: center;"><input style="width: 100%; height: 20px;" type="text"/></td> <td></td> <td></td> </tr> <tr> <td>6 Total number of Passengers flown in this period</td> <td style="text-align: center;"><input style="width: 100%; height: 20px;" type="text"/></td> <td></td> <td></td> </tr> <tr> <td>7 Underdeclarations from previous periods (Must not exceed de minimis limits, see general notes)</td> <td></td> <td style="text-align: center;"><input style="width: 100%; height: 20px;" type="text"/></td> <td style="text-align: center;"><input style="width: 20px; height: 20px;" type="text"/></td> </tr> <tr> <td>8 Overdeclarations from previous periods (Must not exceed de minimis limits, see general notes)</td> <td></td> <td style="text-align: center;"><input style="width: 100%; height: 20px;" type="text"/></td> <td style="text-align: center;"><input style="width: 20px; height: 20px;" type="text"/></td> </tr> <tr> <td colspan="2" style="text-align: right;">TOTAL DUTY DUE</td> <td style="text-align: center;"><input style="width: 100%; height: 20px;" type="text"/></td> <td style="text-align: center;"><input style="width: 20px; height: 20px;" type="text"/></td> </tr> </tbody> </table>				Passengers	£	p	1 Total number of chargeable passengers flown in chargeable aircraft at the lower EEA Rate	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	2 Total number of chargeable passengers flown in chargeable aircraft at the standard EEA Rate	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	3 Total number of chargeable passengers flown in chargeable aircraft at the lower non EEA Rate	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	4 Total number of chargeable passengers flown in chargeable aircraft at the standard non EEA Rate	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	5 Total number of Exempt Passengers	<input style="width: 100%; height: 20px;" type="text"/>			6 Total number of Passengers flown in this period	<input style="width: 100%; height: 20px;" type="text"/>			7 Underdeclarations from previous periods (Must not exceed de minimis limits, see general notes)		<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	8 Overdeclarations from previous periods (Must not exceed de minimis limits, see general notes)		<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	TOTAL DUTY DUE		<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>
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B. Special Accounting Schemes

For further information please refer to Notice 551 'Special Accounting Schemes for APD'. This is available from your local Air Passenger Duty Office. Look under HM Revenue & Customs in your phone book.

Please tick this box if you are using a Special Accounting Scheme

C. Declaration

I,

(Full name in BLOCK LETTERS)

declare that the information given above is true and complete. Remittance for the full duty* is enclosed/is paid by direct debit/ is paid by credit transfer.

Signature

Date

Status

(Managing Director, Company Secretary, Financial Director,
Fiscal Representative or other authorised signatory)

* delete as appropriate


WARNING: A false declaration may result in prosecution

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SCHEDULE 3

Regulation 5(6)

Landfill tax return



Landfill Tax Return
For the period
to

For Official Use

Landfill tax registration number	Period

Warning

You could be liable to penalty interest if all the landfill tax payable is not received by the due date

Due date:

For official use D O R only	
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Before you complete this form please read the enclosed general notes. Both sides should be completed. Fill in all boxes clearly in ink, and write 'none' where necessary. Do not put a dash or leave any box blank. If there are no pence write '00' in the pence column. Do not enter more than one amount in any box.

	£	p		
<div style="border: 1px solid black; padding: 5px; width: 150px; float: left; margin-right: 5px;"> <p style="text-align: center; font-weight: bold;">For Official Use</p> </div> <div style="clear: both;"></div>	1	Tax due for this period		
	2	Underdeclarations from previous periods (see general notes for details on limits)		
	3	Total (the sum of boxes 1 and 2)		
	4	Overdeclarations from previous periods (see general notes for details on limits)		
	5	Tax credit claimed in respect of contributions to environmental bodies		
	6	Please specify the amount of bad debt relief claimed for landfill tax in this period		
	7	Other credits (see general notes)		
	8	Total credits (the sum of boxes 4, 5, 6 and 7)		
	9	Net tax due or repayable box 3 minus box 8)		

If you have made any contributions to environmental bodies, please ensure that boxes 13 - 20 on the reverse of this form are completed otherwise your claim may be rejected.

If you are enclosing a payment please tick this box

Official use

LT 100

HMRC 05/08

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For official use only	Please give the weight of waste in tonnes, per category, landfilled in this return period		Tonnes
	10	Standard rate waste	<input style="width: 100%;" type="text"/>
	11	Lower rate waste	<input style="width: 100%;" type="text"/>
	12	Exempt waste	<input style="width: 100%;" type="text"/>
Please provide information on any environmental bodies to which contributions have been made and for which a rebate is being claimed in box 5 overleaf.			
Environmental body enrolment number(s)		Amount of contribution	
		£	p
13	<input style="width: 90%;" type="text"/>	<input style="width: 5%; text-align: center;" type="text"/>	<input style="width: 5%; text-align: center;" type="text"/>
14	<input style="width: 90%;" type="text"/>	<input style="width: 5%; text-align: center;" type="text"/>	<input style="width: 5%; text-align: center;" type="text"/>
15	<input style="width: 90%;" type="text"/>	<input style="width: 5%; text-align: center;" type="text"/>	<input style="width: 5%; text-align: center;" type="text"/>
16	<input style="width: 90%;" type="text"/>	<input style="width: 5%; text-align: center;" type="text"/>	<input style="width: 5%; text-align: center;" type="text"/>
17	<input style="width: 90%;" type="text"/>	<input style="width: 5%; text-align: center;" type="text"/>	<input style="width: 5%; text-align: center;" type="text"/>
18	<input style="width: 90%;" type="text"/>	<input style="width: 5%; text-align: center;" type="text"/>	<input style="width: 5%; text-align: center;" type="text"/>
19	<input style="width: 90%;" type="text"/>	<input style="width: 5%; text-align: center;" type="text"/>	<input style="width: 5%; text-align: center;" type="text"/>
20	<input style="width: 90%;" type="text"/>	<input style="width: 5%; text-align: center;" type="text"/>	<input style="width: 5%; text-align: center;" type="text"/>

Declaration:
 You must sign below:
 I, declare that the
(Full name of signatory in BLOCK LETTERS)
 information given is true and complete.
 Signature Date

A false declaration can result in prosecution.

Complaints:
 The Adjudicator reviews complaints not settled to your satisfaction by HM Revenue & Customs. The recommendations of the Adjudicator are independent and the service is free. The Adjudicator only looks at complaints, not general enquiries. Telephone the Adjudicator on **0207 930 2292**.

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EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations change how errors may be corrected in returns for VAT, insurance premium tax, landfill tax, climate change levy and aggregates levy. They also change the required form for air passenger duty returns(17).

Regulation 2 increases to £50,000(18) the limit for self-correcting a net error in the VAT account(19). But if the then VAT turnover is less than £5,000,000, the limit is 1% of that turnover (except where the net error is less than £10,000). The limits apply to net errors first discovered in VAT accounting periods starting on 1 July 2008 or later. (A penalty for the error may still be payable(20).)

Regulation 3 makes corresponding provision in the context of insurance premium tax and changes the required forms for returns(21).

Regulations 5 and 8 align the position for and make corresponding provision in the context of landfill tax(22). If there is no turnover for VAT purposes, the limit is £10,000. The required form for returns is changed.

Regulations 6 to 8 make provision corresponding to landfill tax in the context of climate change levy(23) and aggregates levy(24).

A full and final Impact Assessment of the effect that this instrument will have on the costs of business and the voluntary sector is available at www.hmrc.gov.uk and is annexed to the Explanatory Memorandum which is available alongside the instrument on the OPSI website.

(17) Regulation 4, which amends Schedule 3 to S.I. 1994/1738 for accounting periods ending on 31 July 2008 or later.

(18) Up from £2,000 in regulation 34(3) of S.I. 1995/2518, which is amended as such.

(19) This must be fed into the VAT return to comply with regulation 39 of S.I. 1995/2518.

(20) Under the Finance Act 2007 (c. 11) Schedule 24 (penalties for errors in taxpayers' documents).

(21) By amending regulation 13 of and the Schedule to S.I. 1994/1774.

(22) By amending regulation 13 of and the Schedule to S.I. 1996/1527.

(23) By amending regulation 28 of S.I. 2001/838 and making consequential amendments.

(24) By amending regulation 29 of S.I. 2002/761 and making consequential amendments.