




HM Customs
and Excise

VALUE ADDED TAX - GROUP REGISTRATION

Group treatment under the Value Added Tax Act 1983, Section 29

CURRENT RECORD OF MEMBERS

Please see the notes overleaf 

LIW HOLDINGS LIMITED
UNIT 12
WHARFSIDE BUSINESS PARK
IRLAM WHARF ROAD
IRLAM MANCHESTER
M44 5PN

228/000000069

Registration Number: **279 3595 45**

Local Office: **MANCHESTER**

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<u>REF NO.</u>	<u>MEMBERS ABBREVIATED NAME</u>	<u>TRADE CLASS</u>
000	LIW HOLDINGS LIMIT	64203
001	BLUEGYP LTD	43310
002	FIRE COMPL SYSTEMS	71122

NOTES

This "Current Record of Members" is forwarded for your information and retention. It lists the names, usually in abbreviated form, of all the members of the VAT group, of which you are the representative member, currently appearing in the Department's central records. As the representative member you are responsible for accounting for Value Added Tax and rendering tax returns for the group, and you should ensure that all changes in the constitution of the group are promptly advised to your local VAT office.

Will you please check the Record and advise your local VAT office immediately if :-

- a. you do not agree with the membership or other detail shown (eg an additional member or members should be included or an existing member or members should be excluded); or
- b. the control requirements of the Value Added Tax Act 1983 Section 29, as described in the VAT leaflet "Registration for VAT - Group Treatment" are not met by any of the members.

IMPORTANT

1. Change of membership. To change the membership of a VAT group formal application must be made as set out in the above leaflet. The unauthorised inclusion of a new member or the exclusion of an existing member could cause you and that member considerable inconvenience.
2. Joint and several liability. Under the Value Added Tax Act 1983 Section 29(1), all the members of a VAT group are jointly and severally liable for any tax due during the period of their membership, whether or not they have left the group since, and you are advised to keep all members aware of this liability.
3. Non trading and exempt members. Provided that at least one member of the group is making taxable supplies, there is no objection to a non trading (dormant) member or to a member making only exempt supplies being included in a VAT group. In the latter case, however, the group as a whole may be partly exempt (see Notice No 700 (VAT General Guide), paragraph 30).