



HM CUSTOMS & EXCISE

THAMES VALLEY COLLECTION

Woking VAT Business Advice Centre
Bradfield House, Bradfield Close, York Road, Woking, GU22 7RD
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Beachcomber Tours Limited
Beachcomber Tours
Mauritius House
1 Portsmouth Road
Guildford, Surrey GU2 5BL
FAO: Mr P Taylor - Finance Director

Our ref : GB 528 9523 15

7th March 2000

Dear Mr Taylor

VAT REGISTRATION NUMBER GB 528 9523 15
SELF-BILLING : NOTIFICATION OF THE COMMISSIONERS' CONDITIONS

I refer to your request dated 7 February 2000 to adopt a self-billing system for VAT purposes in respect of agents commission.

The Commissioners are prepared to grant approval subject to your acceptance of all the following conditions :

1. Approval may be withdrawn, at any time, if your need for self-billing ceases to exist, any irregularities occur, or any of the following further conditions are not observed.
2. Your suppliers must not issue VAT invoices in respect of the transactions covered by your self-billing system.
3. You must NOT :
 - (a) issue self-billed invoices on behalf of unregistered suppliers. If you do so any input tax deducted will be disallowed because you have no entitlement to it. If you have any reason to doubt the validity of the VAT registration number provided by your supplier you should ask your local VAT office to check it, before you issue the self-billed VAT invoice; and
 - (b) issue documents to your suppliers, other than those required under 4(d) below. These are to be the only invoices issued in respect of the transactions covered by this agreement.

4. You must :
- (a) keep and maintain an up-to-date list showing the names, addresses and VAT registration numbers of all your suppliers covered by the self-billing system;
 - (b) send a copy of that list to this office with your formal acceptance of these conditions;
 - (c) provide Customs & Excise with an up-to-date list on request;
 - (d) complete the self-billed 'VAT invoice' showing the suppliers name, address and VAT registration number, together with all the normal details required on a VAT invoice (paragraph 6.2 of Notice 700, the VAT Guide, refers);
 - (e) clearly mark each "VAT invoice" with the statement, "THE VAT SHOWN IS YOUR OUTPUT TAX DUE TO CUSTOMS & EXCISE";
 - (f) provide a copy of this agreement to all your suppliers covered by the self-billing system; and
 - (g) request your suppliers to notify you immediately if :-
 - (i) their VAT registration number is cancelled, or
 - (ii) they are issued with a new VAT number
5. You and your supplier(s) must comply with normal tax point rules in accordance with the 'VAT Guide', Chapter V.

Your written confirmation of acceptance of these conditions, together with the list required under 4(b) above, must be sent to this office within 28 days of the above date. You must also confirm, if you have not done so already, that all your suppliers to be covered by self-billing agree to the system. Unless otherwise agreed with Customs & Excise you are not authorised to adopt your self-billing system until confirmation of these conditions has been received.

If any further help or guidance is required, please contact me at the above address.

Yours sincerely



M ELGEY
District Manager