The return form allows a person who is a registered person for Value Added Tax (VAT) to apply for registration of one or more branches or divisions of their business to be a produce supplier.

If the application is approved by the FRCS, the registered person will be able to transfer goods from the produce supplier to other branches/divisions of their business without charging VAT.

Complete the form in black or blue pen. **PRINT CLEARLY.** A typewriter may also be used.

**Section A – Organisation Details**

In the spaces provided, write the registered person’s, Tax Identification Number (TIN), name, postal address, telephone and fax number.

**Section B – Branch/Division Details**

Write the name and address of each branch or division of the business which is to be a produce seller. If there are more than 6 attach a schedule giving details.

**Declaration**

Write your name, sign, capacity (eg whether principal partner or authorised person of a company) and date the return.

If you have attached any schedules to the return, each schedule should be signed.

**Note:** the VAT Decree provides severe penalties for persons who make false statements.