

Annex 2

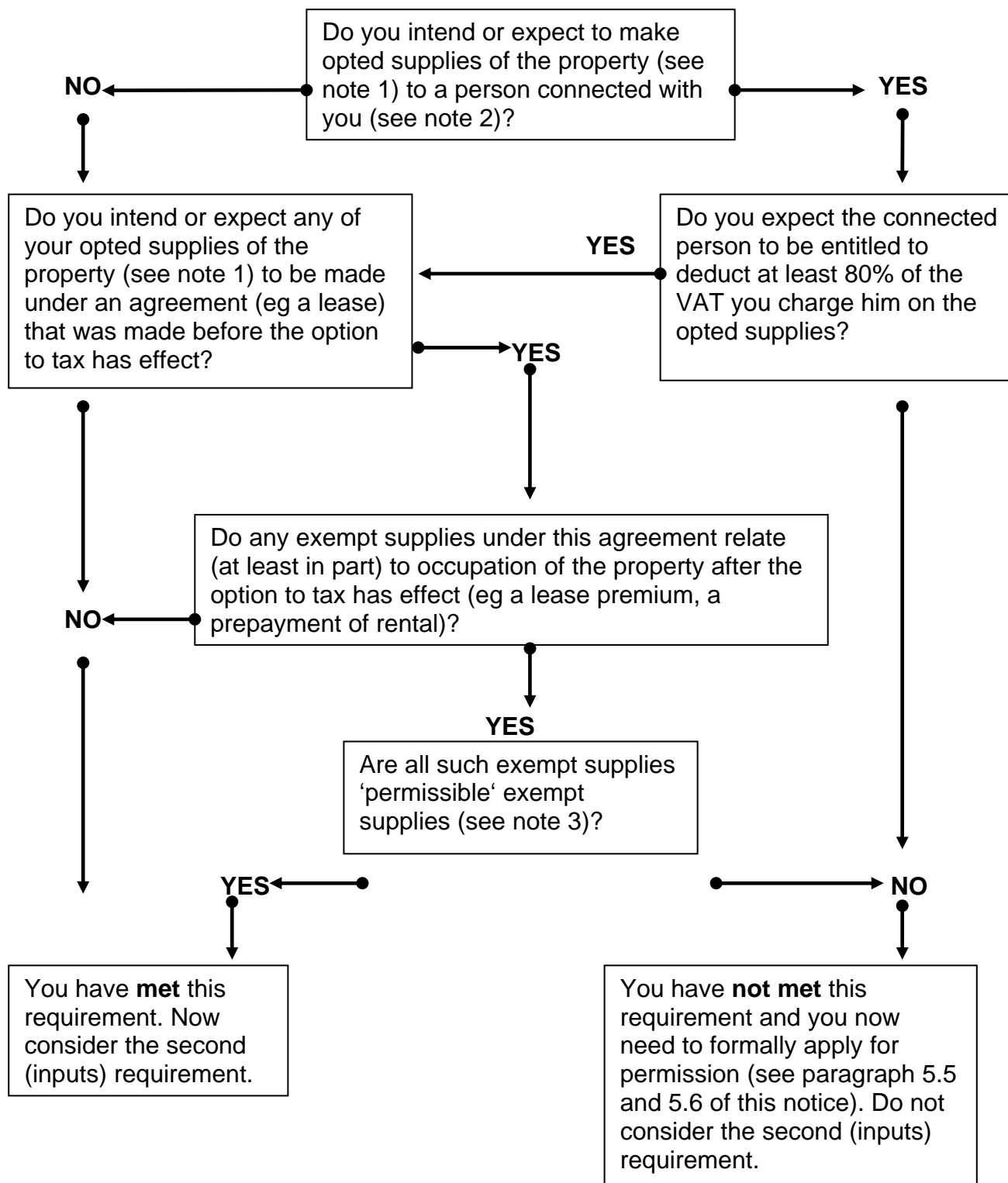
Flow charts for condition 3 of the automatic permission conditions in Box D, paragraph 5.2.

The flow charts below are designed to assist with the application of condition 3 of the automatic permission conditions in Box D, paragraph 5.2.

This condition consists of two requirements. The first requirement looks at the supplies you intend or expect to make, the outputs. The second requirement, if applicable, looks at the recovery of the VAT you incur on your costs or purchases, the inputs.

Following the flowcharts are a series of notes clarifying some of the terms used in the flowchart. Neither the flowchart or the notes form part of the automatic permission condition and do not themselves have legal force, they are provided for guidance only.

First (outputs) requirement – Condition 3, Box D, paragraph 5.2



Second (inputs) requirement - condition 3, Box D, paragraph 5.2

