



HM Revenue
& Customs

Value Added Tax
Group Registration

Group treatment under the Value Added Tax Act 1983, Section 29
Current Record Of Members

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PARAGON GROUP UK LIMITED
PALLION TRADING ESTATE
SUNDERLAND
TYNE & WEAR
SR4 6ST

228/000000026

Registration Number: 702 8765 91

Local Office: ~~NEWCASTLE-UPON-TYNE~~

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<u>REF NO.</u>	<u>MEMBERS ABBREVIATED NAME</u>	<u>TRADE CLASS</u>
000	PARAGON GROUP UK L	18129
001	GRENADIER HOLDINGS	70229
004	WORDCRAFT DIG PR L	18130
005	HARDY OF CASTLEFOR	18130
007	PARAGON GROUP LTD	64209
008	PARA FINAN INVEST	00000
009	PARA TRANSACTION U	00000
010	GREH HOLD INVESTME	64209
011	GRENADIER REALTY	68320
012	PARA BRAND FRANCE	77400
013	PARA BRAND GERMANY	77400
014	OT GROUP LIMITED	47620

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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 :-

- 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
- 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 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).