
STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

PART XIV

INPUT TAX AND PARTIAL EXEMPTION

Adjustment of attribution

[^{F1}**107F**. The references in regulations 107C and 107E to an apportionment under regulation 101(2)(d) in relation to a longer period include cases where the apportionment is made under regulation 107(1)(a) or (d) using the calculation specified in regulation 101(2)(d).]

Textual Amendments

- F1** [Reg. 107F](#) inserted (1.4.2009 in relation to input tax incurred by a taxable person on goods imported or acquired by, or goods or services supplied to, him on or after that date) by [The Value Added Tax \(Amendment\) \(No. 2\) Regulations 2009 \(S.I. 2009/820\)](#), regs. 1(1), **10** (with reg. 1(2))

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 107F.