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STATUTORY INSTRUMENTS

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**1995 No. 2518**

**The Value Added Tax Regulations 1995**

**[<sup>F1</sup>PART 15A**

**GOODS USED FOR NON-BUSINESS  
PURPOSES DURING THEIR ECONOMIC LIFE**

**[<sup>F1</sup>Transitional provisions**

**116N.** Where a person has claimed deduction of input tax on goods which was incurred within the period of two years ending on 21st March 2007, he may withdraw that claim in whole or part as if it were made in error (but not so as to render him liable to any penalty or payment of interest in respect of that claim) provided that

- (a) the goods have not been used for any purpose before the claim is withdrawn;
- (b) he intends or expects that the goods will be put to private or non-business purposes during their economic life;
- (c) the withdrawal is in respect of-
  - (i) all of the input tax claimed on the goods; or
  - (ii) the part of the input tax claimed on the goods which is referable to his intended use of those goods for purposes other than those of his business; and
- (d) the withdrawal is made in accordance with regulation 35 (whatever the amount of the claim that is withdrawn) before 1st February 2008.]

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**Textual Amendments**

**F1** Pt. 15A inserted (1.11.2007) by [The Value Added Tax \(Amendment\) \(No. 7\) Regulations 2007 \(S.I. 2007/3099\)](#), regs. 1(2)(b), 4

**Changes to legislation:**

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 116N.