
STATUTORY INSTRUMENTS

2009 No. 586

The Value Added Tax (Amendment) Regulations 2009

Claims for input tax

3. In regulation 29 (claims for input tax)—
- (a) in paragraph (1) for “Subject to paragraphs (1A) and (2) below” substitute “Subject to paragraph (1A) below”,
 - (b) at the end of paragraph (1), after “chargeable” insert “save that, where he does not at that time hold the document or invoice required by paragraph (2) below, he shall make his claim on the return for the first prescribed accounting period in which he holds that document or invoice”,
 - (c) in paragraph (1A)—
 - (i) at the beginning insert “Subject to paragraph (1B)”,
 - (ii) for “3 years” substitute “4 years”,
 - (iii) for “the prescribed accounting period in which the VAT became chargeable” substitute “the first prescribed accounting period in which he was entitled to claim that input tax in accordance with paragraph (1) above”,
 - (d) after paragraph (1A) insert—

“(1B) The Commissioners shall not allow or direct a person to make any claim for deduction of input tax where the return for the first prescribed accounting period in which the person was entitled to claim that input tax in accordance with paragraph (1) above was required to be made on or before 31st March 2006.”, and
 - (e) after paragraph (3) insert—

“(4) Nothing in this regulation shall entitle a taxable person to deduct more than once input tax incurred on goods imported or acquired by him or on goods or services supplied to him.”.