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STATUTORY INSTRUMENTS

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**2009 No. 586**

**The Value Added Tax (Amendment) Regulations 2009**

**Input tax: exceptional claims for VAT relief**

**8.** In regulation 111 (exceptional claims for VAT relief)—

(a) in paragraph (2)(b)—

- (i) after “Subject to paragraph (2A)” insert “, (2C) and (2D)”,
- (ii) for “3 years” substitute “4 years”,

(b) after paragraph (2B) insert—

“(2C) Where the relevant person was, or was required to be, registered on or before 1st April 2009, no VAT may be treated as if it were input tax under paragraph (1) above in respect of goods which were supplied to, or imported or acquired by the relevant person more than 3 years before the date with effect from which that person was, or was required to be, registered.

(2D) Where the relevant person was or was required to be registered on or before 31st March 2010 and paragraph (2C) above does not apply, no VAT may be treated as if it were input tax under paragraph (1) above in respect of goods which were supplied to, or imported or acquired by, the relevant person on or before 31st March 2006.”,

(c) in paragraph (3B)—

- (i) at the beginning insert “Subject to paragraph (3C)”,
- (ii) for “3 years” substitute “4 years”,

(d) after paragraph (3B) insert—

“(3C) The Commissioners shall not allow a person to make any claim under paragraph (3) above in the circumstances where the first return the taxable person was required to make was required to be made on or before 31st March 2006.”,

(e) in paragraph (6)—

- (i) after “Subject to paragraph 7” insert “and (8)”,
- (ii) for “3 years” substitute “4 years”, and

(f) after paragraph (7) insert—

“(8) No claim may be made under paragraph (5) above in relation to a supply of services which was made on or before 31st March 2006.”.