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STATUTORY INSTRUMENTS

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**1995 No. 2518**

The Value Added Tax Regulations 1995

PART XIX

BAD DEBT RELIEF (THE NEW SCHEME)

**[<sup>F1</sup>Notice to purchaser of claim**

**166A.** Where the purchaser is a taxable person [<sup>F2</sup>, and the relevant supply was made before 1st January 2003,] the claimant shall not before, but within 7 days from, the day he makes a claim give to the purchaser a notice in writing containing the following information—

- (a) the date of issue of the notice;
- (b) the date of the claim;
- (c) the date and number of any VAT invoice issued in relation to each relevant supply;
- (d) the amount of the consideration for each relevant supply which the claimant has written off as a bad debt;
- (e) the amount of the claim.]

**Textual Amendments**

- F1** Reg. 166A and heading inserted (1.5.1997) by [The Value Added Tax \(Amendment\) Regulations 1997 \(S.I. 1997/1086\)](#), regs. 1, **12**
- F2** Words in reg. 166A inserted (1.1.2003) by [The Value Added Tax \(Amendment\) \(No. 4\) Regulations 2002 \(S.I. 2002/3027\)](#), regs. 1, **3**

**Modifications etc. (not altering text)**

- C1** Pt. XIX modified (10.6.2021 for specified purposes, 1.7.2021 in so far as not already in force) by 1994 c. 23, Sch. 9ZF para. 16(4) (as inserted by [Finance Act 2021 \(c. 26\)](#), s. 95(6)(a), **Sch. 18 para. 6**; S.I. 2021/770, regs. 3, 4 (with regs. 5-7))

**Changes to legislation:**

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 166A.