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STATUTORY INSTRUMENTS

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**1995 No. 2518**

The Value Added Tax Regulations 1995

PART XV

ADJUSTMENTS TO THE DEDUCTION OF INPUT TAXON CAPITAL ITEMS

**Interpretation of Part XV**

**112. —**

(1) Any expression used in this Part to which a meaning is given in Part XIV of these Regulations shall, unless the contrary intention appears, have the same meaning in this Part as it has in that Part [<sup>F1</sup>and in particular, exempt supplies and taxable supplies shall be accorded the same meanings as defined in regulation 110 above].

(2) Any reference in this Part to a capital item shall be construed as a reference to a capital item to which this Part applies by virtue of regulation 113, being an item which a person (hereinafter referred to as “the owner”) uses in the course or furtherance of a business carried on by him, and for the purpose of that business, otherwise than solely for the purpose of selling the item.

**Textual Amendments**

**F1** Words in [reg. 112\(1\)](#) added (1.1.2000) by [The Value Added Tax \(Amendment\) \(No. 4\) Regulations 1999 \(S.I. 1999/3114\)](#), [regs. 1, 10](#)

**Commencement Information**

**I1** [Reg. 112](#) in force at 20.10.1995, see [reg. 1](#)

**Capital items to which this Part applies**

**113.** The capital items to which this Part applies are items of any of the following descriptions—

- (a) a computer or an item of computer equipment of a value of not less than £50,000 supplied to, or imported or acquired by, the owner,
- (b) [<sup>F2</sup>land, a building or part of a building or a civil engineering work or part of a civil engineering work] where the value of the interest therein supplied to the owner, by way of a taxable supply which is not a zero-rated supply, is not less than £250,000 excluding so much of that value as may consist of rent [<sup>F3</sup>(including charges reserved as rent) which is neither payable nor paid more than 12 months in advance nor invoiced for a period in excess of 12 months],
- (c) a building or part of a building where—
  - (i) the owner’s interest in, right over, or licence to occupy, the building or part of the building is treated as supplied to him under paragraph 1(5) of Schedule 10 to the Act, and

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- (ii) the value of that supply, determined in accordance with paragraph 1(6)(b) of that Schedule, is not less than £250,000,
- (d) a building or part of a building where—
  - (i) the owner's interest in, right over, or licence to occupy, the building or part of the building [<sup>F4</sup>was, on or before 1st March 1997, treated] as supplied to him under paragraph 6(1) of Schedule 10 to the Act, and
  - (ii) the value of that supply, determined in accordance with paragraph 6(2) of that Schedule, [<sup>F5</sup>was] not less than £250,000,
- (e) a building other than one falling or capable of falling within paragraphs (c) or (d) above constructed by the owner and first brought into use by him on or after 1st April 1990 where the aggregate of—
  - (i) the value of taxable grants relating to the land on which the building is constructed made to the owner on or after 1st April 1990, and
  - (ii) the value of all the taxable supplies of goods and services, other than any that are zero-rated, made or to be made to him for or in connection with the construction of the building on or after 1st April 1990,
 is not less than £250,000, <sup>F6</sup>...
- (f) a building which the owner alters, or an extension or an annex which he constructs, where—
  - (i) additional floor area is created in the altered building, extension or annex, of not less than 10 per cent. of the floor area of the building before the alteration in question is carried out, or the extension or annex in question is constructed, and
  - (ii) the value of all the taxable supplies of goods and services, other than any that are zero-rated, made or to be made to the owner for or in connection with the alteration, extension or annex in question on or after 1st April 1990, is not less than £250,000<sup>F7</sup>,
- (g) a civil engineering work constructed by the owner and first brought into use by him on or after 3rd July 1997 where the aggregate of—
  - (i) the value of the taxable grants relating to the land on which the civil engineering work is constructed made to the owner on or after 3rd July 1997, and
  - (ii) the value of all the taxable supplies of goods and services, other than any that are zero-rated, made or to be made to him for or in connection with the construction of the civil engineering work on or after 3rd July 1997,
 is not less than £250,000, and]
- <sup>F8</sup>(h) a building which the owner refurbishes or fits out where the value of capital expenditure on the taxable supplies of services and of goods affixed to the building, other than any that are zero-rated, made or to be made to the owner for or in connection with the refurbishment or fitting out in question on or after 3rd July 1997 is not less than £250,000]

#### Textual Amendments

- F2** Words in [reg. 113\(b\)](#) substituted (3.7.1997) by [The Value Added Tax \(Amendment\) \(No.3\) Regulations 1997 \(S.I. 1997/1614\)](#), [regs. 1](#), [10\(a\)\(i\)](#)
- F3** Words in [reg. 113\(b\)](#) inserted (3.7.1997) by [The Value Added Tax \(Amendment\) \(No.3\) Regulations 1997 \(S.I. 1997/1614\)](#), [regs. 1](#), [10\(a\)\(ii\)](#)
- F4** Words in [reg. 113\(d\)\(i\)](#) substituted (3.7.1997) by [The Value Added Tax \(Amendment\) \(No.3\) Regulations 1997 \(S.I. 1997/1614\)](#), [regs. 1](#), [10\(b\)](#)

- F5** Word in reg. 113(d)(ii) substituted (3.7.1997) by The Value Added Tax (Amendment) (No.3) Regulations 1997 (S.I. 1997/1614), regs. 1, **10(c)**
- F6** Word in reg. 113(e) omitted (3.7.1997) by virtue of The Value Added Tax (Amendment) (No.3) Regulations 1997 (S.I. 1997/1614), regs. 1, **10(d)**
- F7** Reg. 113(g) and comma added (3.7.1997) by The Value Added Tax (Amendment) (No.3) Regulations 1997 (S.I. 1997/1614), regs. 1, **10(e)**
- F8** Reg. 113(h) added (3.7.1997) by The Value Added Tax (Amendment) (No.3) Regulations 1997 (S.I. 1997/1614), regs. 1, **10(e)**

#### Commencement Information

- I2** Reg. 113 in force at 20.10.1995, see **reg. 1**

### Period of adjustment

#### 114. —

(1) The proportion (if any) of the total input tax on a capital item which may be deducted under Part XIV shall be subject to adjustments in accordance with the provisions of this Part.

(2) Adjustments shall be made over a period determined in accordance with the following paragraphs of this regulation.

(3) The period of adjustment relating to a capital item of a description falling within—

- (a) regulation 113(a) shall consist of 5 successive intervals,
- (b) regulation 113(b), where the interest in the land, building or part of the building [<sup>F9</sup>or civil engineering work or part of the civil engineering work] in question has less than 10 years to run at the time it is supplied to the owner, shall consist of 5 successive intervals, and
- (c) any other description shall consist of 10 successive intervals,

determined in accordance with [<sup>F10</sup>paragraphs (4) to (5B) and (7)] below.

(4) Subject to [<sup>F11</sup>paragraphs (5A), (5B) and (7)] below, the first interval applicable to a capital item shall be determined as follows—

- (a) where the owner is a registered person when he imports, acquires or is supplied with the item as a capital item, the first interval shall commence on the day of the importation, acquisition or supply and shall end on the day before the commencement of his tax year following that day;
- (b) where the owner is a registered person when he appropriates to use an item as a capital item, the first interval shall commence on the day he first so uses it and shall end on the day before the commencement of his tax year following that day;
- (c) where the capital item is of a description falling within regulation 113(c), the first interval shall commence on the day the owner's interest in, right over, or licence to occupy, the building or part of the building is treated as supplied to him under paragraph 1(5) of Schedule 10 to the Act and shall end on the day before the commencement of his tax year following that day;
- (d) where the capital item is of a description falling within regulation 113(d), the first interval shall commence on the later of the following days—

(i) 1st April 1990,

(ii) the day the owner first uses the building (or part of the building),

and shall end on the day before the commencement of his tax year following the day of commencement of the first interval;

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- (e) where the capital item is of a description falling within regulation 113 [<sup>F12</sup>(e), (f), (g) or (h)], the first interval shall commence on the day the owner first uses the building or the altered building or the extension or annex [<sup>F13</sup>or the civil engineering work or the building which has been refurbished or fitted out] in question, and shall end on the day before the commencement of his tax year following that day;
- (f) where the owner is not a registered person when he first uses an item as a capital item, and subsequently—
  - (i) becomes a registered person, the first interval shall correspond with his registration period, or
  - (ii) is included among bodies treated as members of a group under section 43 of the Act, the first interval shall correspond with, or be that part still remaining of, the then current tax year of that group.

(5) Subject to [<sup>F14</sup>paragraphs (5A), (5B) and (7)] below, each subsequent interval applicable to a capital item shall correspond with a longer period applicable to the owner, or if no longer period applies to him, a tax year of his.

[<sup>F15</sup>(5A) On the first occasion during the period of adjustment applicable to a capital item that the owner of the item—

- (a) being a registered person subsequently becomes a member of a group under section 43 of the Act;
- (b) being a member of a group under section 43 ceases to be a member of that group (whether or not he becomes a member of another such group immediately thereafter); or
- (c) transfers the item in the course of the transfer of his business or part of his business as a going concern (the item therefore not being treated as supplied) in circumstances where the new owner is not, under regulation 6(1) above, registered with the registration number of and in substitution for the transferor,

the interval then applying shall end on the day before he becomes a member of a group or the day that he ceases to be a member of the group or transfers the business or part of the business (as the case may require) and thereafter each subsequent interval (if any) applicable to the capital item shall end on the successive anniversaries of that day.

(5B) Where the extent to which a capital item is used in making taxable supplies does not change between what would, but for this paragraph, have been the first interval and the first subsequent interval applicable to it and the length of the two intervals taken together does not exceed 12 months the first interval applicable to the capital item shall end on what would have been the day that the first subsequent interval expired.]

<sup>F16</sup>(6) .....

[<sup>F17</sup>(7) Where the owner of a capital item transfers it during the period of adjustment applicable to it in the course of the transfer of his business or a part of his business as a going concern (the item therefore not being treated as supplied) and the new owner is, under regulation 6(1) above, registered with the registration number of, and in substitution for the transferor, the interval applying to the capital item at the time of the transfer shall end on the last day of the longer period applying to the new owner immediately after the transfer or, if no longer period then applies to him, shall end on the last day of his tax year following the day of transfer.]

**Textual Amendments**

**F9** Words in reg. 114(3)(b) inserted (3.7.1997) by [The Value Added Tax \(Amendment\) \(No.3\) Regulations 1997 \(S.I. 1997/1614\)](#), regs. 1, **11(a)(i)**

- F10** Words in reg. 114(3) substituted (3.7.1997) by The Value Added Tax (Amendment) (No.3) Regulations 1997 (S.I. 1997/1614), regs. 1, **11(a)(ii)**
- F11** Words in reg. 114(4) substituted (3.7.1997) by The Value Added Tax (Amendment) (No.3) Regulations 1997 (S.I. 1997/1614), regs. 1, **11(b)(i)**
- F12** Words in reg. 114(4)(e) substituted (3.7.1997) by The Value Added Tax (Amendment) (No.3) Regulations 1997 (S.I. 1997/1614), regs. 1, **11(b)(ii)**
- F13** Words in reg. 114(4)(e) inserted (3.7.1997) by The Value Added Tax (Amendment) (No.3) Regulations 1997 (S.I. 1997/1614), regs. 1, **11(b)(ii)**
- F14** Words in reg. 114(5) substituted (3.7.1997) by The Value Added Tax (Amendment) (No.3) Regulations 1997 (S.I. 1997/1614), regs. 1, **11(c)**
- F15** Reg. 114(5A)(5B) inserted (3.7.1997) by The Value Added Tax (Amendment) (No.3) Regulations 1997 (S.I. 1997/1614), regs. 1, **11(d)**
- F16** Reg. 114(6) omitted (3.7.1997) by virtue of The Value Added Tax (Amendment) (No.3) Regulations 1997 (S.I. 1997/1614), regs. 1, **11(e)**
- F17** Reg. 114(7) substituted (3.7.1997) by The Value Added Tax (Amendment) (No.3) Regulations 1997 (S.I. 1997/1614), regs. 1, **11(f)**

#### Commencement Information

- I3** Reg. 114 in force at 20.10.1995, see **reg. 1**

#### Method of adjustment

##### 115. —

(1) Where in a subsequent interval applicable to a capital item, the extent to which it is used in making taxable supplies increases from the extent to which it was so used [<sup>F18</sup>or to be used at the time that the original entitlement to deduction of the input tax was determined], the owner may deduct for that subsequent interval an amount calculated as follows—

- (a) where the capital item falls within regulation 114(3)(a) or (b)—

$$\frac{\text{the total input tax on the capital item}}{5} \times \text{the adjustment percentage;}$$

- (b) where the capital item falls within regulation 114(3)(c)—

$$\frac{\text{the total input tax on the capital item}}{10} \times \text{the adjustment percentage.}$$

(2) Where in a subsequent interval applicable to a capital item, the extent to which it is used in making taxable supplies decreases from the extent to which it was so used [<sup>F19</sup>or to be used at the time that the original entitlement to deduction of the input tax was determined], the owner shall pay to the Commissioners for that subsequent interval an amount calculated in the manner described in paragraph (1) above.

(3) Where the whole of the owner's interest in a capital item is supplied by him, or the owner is deemed or, but for the fact that the VAT on the deemed supply (whether by virtue of its value or because it is zero-rated or exempt) would have been not more than [<sup>F20</sup>the sum specified in paragraph 8(1) of Schedule 4 to the Act], would have been deemed to supply a capital item [<sup>F21</sup>pursuant to that paragraph] during an interval other than the last interval applicable to the capital item, then if the supply (or deemed supply) of the capital item is—

- (a) a taxable supply, the owner shall be treated as using the capital item for each of the remaining complete intervals applicable to it wholly in making taxable supplies, or
- (b) an exempt supply, the owner shall be treated as not using the capital item for any of the remaining complete intervals applicable to it in making any taxable supplies,

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and the owner shall [<sup>F22</sup>, except where paragraph (3A) below applies,] calculate for each of the remaining complete intervals applicable to it, in accordance with paragraph (1) or (2) above, as the case may require, such amount as he may deduct or such amount as he shall be liable to pay to the Commissioners,

provided that the aggregate of the amounts that he may deduct in relation to a capital item pursuant to this paragraph shall not exceed the output tax chargeable by him on the supply of that capital item.

[<sup>F23</sup>(3A) This paragraph applies if the total amount of input tax deducted or deductible by the owner of a capital item as a result of the initial deduction, any adjustments made under paragraph (1) or (2) above and the adjustment which would apart from this paragraph fall to be made under paragraph (3) above would exceed the output tax chargeable by him on the supply of that capital item.

(3B) Save as the Commissioners may otherwise allow, where paragraph (3A) above applies the owner may deduct, or as the case may require, shall pay to the Commissioners such amount as results in the total amount of input tax deducted or deductible being equal to the output tax chargeable by him on the supply of the capital item.]

(4) If a capital item is—

- (a) irretrievably lost or stolen or is totally destroyed, or
- (b) is of a kind falling within regulation 114(3)(b) and the interest in question expires,

during the period of adjustment applicable to it, no further adjustment shall be made in respect of any remaining complete intervals applicable to it.

(5) For the purposes of this regulation—

[<sup>F24</sup>“the original entitlement to deduction” means the entitlement to deduction determined in accordance with Part XIV of these Regulations;]

“the total input tax on the capital item” means, in relation to a capital item falling within—

- (a) regulation 113(a) or (b), the VAT charged on the supply to, or on the importation or acquisition by, the owner of the capital item, other than VAT charged on rent [<sup>F25</sup>(including charges reserved as rent) which is neither payable nor paid more than 12 months in advance nor invoiced for a period in excess of 12 months] (if any),
- (b) regulation 113(c) or (d), the VAT charged on the supply which the owner is treated as making to himself under paragraph 1(5) or 6(1) of Schedule 10 to the Act, as the case may require,
- (c) regulation 113 [<sup>F26</sup>(e), (f), (g) or (h)], the aggregate of the VAT charged on the supplies described in regulation 113 [<sup>F26</sup>(e), (f), (g) or (h)], as the case may require, other than VAT charged on rent (if any),

and shall include, in relation to any capital item, any VAT treated as input tax under regulation 111 which relates to the capital item, other than such VAT charged on rent (if any); and for the purposes of this paragraph references to the owner shall be construed as references to the person who incurred the total input tax on the capital item;

“the adjustment percentage” means the difference (if any) between the extent, expressed as a percentage, to which the capital item [<sup>F27</sup>was used or to be used for the making of taxable supplies at the time the original entitlement to deduction of the input tax was determined], and the extent to which it is so used or is treated under paragraph (3) above as being so used in the subsequent interval in question.

(6) [<sup>F28</sup>Subject to paragraph (8) below] a taxable person claiming any amount pursuant to paragraph (1) above, or liable to pay any amount pursuant to paragraph (2) above, shall include such amount in a return for the second prescribed accounting period next following the interval to

which that amount relates, except where the Commissioners allow another return to be used for this purpose,

provided that where an interval has come to an end under [<sup>F29</sup>regulation 114(5A)]—

- (a) <sup>F30</sup>... because the owner of the capital item has ceased to be a member of a group under section 43 of the Act, any amount claimable from the Commissioners or payable to them (as the case may be) in respect of that interval shall be included in a return for that group for the second prescribed accounting period after the end of the tax year of the group in which the interval in question fell, or
- (b) <sup>F31</sup>... because the owner has transferred part of his business as a going concern, and he remains a registered person after the transfer, any amount claimable from the Commissioners or payable to them (as the case may be) in respect of that interval shall be included in a return by him for the second prescribed accounting period after the end of his tax year in which the interval in question fell,

except where the Commissioners allow another return to be used for this purpose.

(7) [<sup>F32</sup>Subject to paragraph (8) below] a taxable person claiming any amount or amounts, or liable to pay any amount or amounts, pursuant to paragraph (3) above, shall include such amount or amounts in a return for the second prescribed accounting period next following the interval in which the supply (or deemed supply) in question takes place except where the Commissioners allow another return to be used for this purpose.

[<sup>F33</sup>(8) The Commissioners shall not allow the taxable person to use a return other than that specified in paragraph (6) above, paragraph (a) or (b) of that paragraph or paragraph (7) above (in each case, “the specified return”), as the case may be, unless it is the return for a prescribed accounting period commencing within 3 years of the end of the prescribed accounting period to which the specified return relates.]

#### Textual Amendments

- F18** Words in [reg. 115\(1\)](#) substituted (with effect in accordance with [reg. 1\(5\)](#) of the amending S.I.) by [The Value Added Tax \(Amendment\) \(No. 2\) Regulations 1999 \(S.I. 1999/599\)](#), [regs. 1\(1\)](#), [6\(a\)](#)
- F19** Words in [reg. 115\(2\)](#) substituted (with effect in accordance with [reg. 1\(5\)](#) of the amending S.I.) by [The Value Added Tax \(Amendment\) \(No. 2\) Regulations 1999 \(S.I. 1999/599\)](#), [regs. 1\(1\)](#), [6\(a\)](#)
- F20** Words in [reg. 115\(3\)](#) substituted (1.3.2000) by [The Value Added Tax \(Amendment\) Regulations 2000 \(S.I. 2000/258\)](#), [regs. 1\(2\)](#), [5\(a\)](#)
- F21** Words in [reg. 115\(3\)](#) substituted (1.3.2000) by [The Value Added Tax \(Amendment\) Regulations 2000 \(S.I. 2000/258\)](#), [regs. 1\(2\)](#), [5\(b\)](#)
- F22** Words in [reg. 115\(3\)](#) inserted (3.7.1997) by [The Value Added Tax \(Amendment\) \(No.3\) Regulations 1997 \(S.I. 1997/1614\)](#), [regs. 1](#), [12\(a\)](#)
- F23** [Reg. 115\(3A\)\(3B\)](#) inserted (3.7.1997) by [The Value Added Tax \(Amendment\) \(No.3\) Regulations 1997 \(S.I. 1997/1614\)](#), [regs. 1](#), [12\(b\)](#)
- F24** Words in [reg. 115\(5\)](#) inserted (with effect in accordance with [reg. 1\(5\)](#) of the amending S.I.) by [The Value Added Tax \(Amendment\) \(No. 2\) Regulations 1999 \(S.I. 1999/599\)](#), [regs. 1\(1\)](#), [6\(b\)\(i\)](#)
- F25** Words in [reg. 115\(5\)\(a\)](#) inserted (3.7.1997) by [The Value Added Tax \(Amendment\) \(No.3\) Regulations 1997 \(S.I. 1997/1614\)](#), [regs. 1](#), [12\(c\)\(i\)](#)
- F26** Words in [reg. 115\(5\)\(c\)](#) substituted (3.7.1997) by [The Value Added Tax \(Amendment\) \(No.3\) Regulations 1997 \(S.I. 1997/1614\)](#), [regs. 1](#), [12\(c\)\(ii\)](#)
- F27** Words in [reg. 115\(5\)](#) substituted (with effect in accordance with [reg. 1\(5\)](#) of the amending S.I.) by [The Value Added Tax \(Amendment\) \(No. 2\) Regulations 1999 \(S.I. 1999/599\)](#), [regs. 1\(1\)](#), [6\(b\)\(ii\)](#)
- F28** Words in [reg. 115\(6\)](#) inserted (1.5.1997) by [The Value Added Tax \(Amendment\) Regulations 1997 \(S.I. 1997/1086\)](#), [regs. 1](#), [8\(a\)](#)

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- F29** Words in reg. 115(6) inserted (3.7.1997) by The Value Added Tax (Amendment) (No.3) Regulations 1997 (S.I. 1997/1614), regs. 1, **12(d)(i)**
- F30** Words in reg. 115(6)(a) omitted (3.7.1997) by virtue of The Value Added Tax (Amendment) (No.3) Regulations 1997 (S.I. 1997/1614), regs. 1, **12(d)(ii)**
- F31** Words in reg. 115(6)(b) omitted (3.7.1997) by virtue of The Value Added Tax (Amendment) (No.3) Regulations 1997 (S.I. 1997/1614), regs. 1, **12(d)(iii)**
- F32** Words in reg. 115(7) inserted (1.5.1997) by The Value Added Tax (Amendment) Regulations 1997 (S.I. 1997/1086), regs. 1, **8(a)**
- F33** Reg. 115(8) added (1.5.1997) by The Value Added Tax (Amendment) Regulations 1997 (S.I. 1997/1086), regs. 1, **8(b)**

#### Commencement Information

- I4** Reg. 115 in force at 20.10.1995, see **reg. 1**

### Ascertainment of taxable use of a capital item

#### 116. —

(1) Subject to regulation 115(3) [<sup>F34</sup>and (3B)] and paragraphs (2) [<sup>F35</sup>, (A2)] and (3) below, for the purposes of this Part, an attribution of the total input tax on the capital item shall be determined for each subsequent interval applicable to it in accordance with the method used under Part XIV for that interval and the proportion of the input tax thereby determined to be attributable to taxable supplies shall be treated as being the extent to which the capital item is used in making taxable supplies in that subsequent interval.

[<sup>F36</sup>(A2) Subject to paragraph (2) below, the attribution of the total input tax on a capital item for subsequent intervals determined in accordance with regulation 114(5A) above shall be determined by such method as is agreed with the Commissioners.]

(2) In any particular case the Commissioners may allow another method by which, or may direct the manner in which, the extent to which a capital item is used in making taxable supplies in any subsequent interval applicable to it is to be ascertained.

(3) Where the owner of a building which is a capital item of his grants or assigns a tenancy or lease in the whole or any part of that building and that grant or assignment is a zero-rated supply to the extent only as provided by—

- (a) note [<sup>F37</sup>(14)] to Group 5 of Schedule 8 to the Act, or
- (b) that note as applied to Group 6 of that Schedule by note [<sup>F38</sup>(3)] to Group 6, or
- (c) paragraph 8 of Schedule 13 to the Act,

any subsequent exempt supply of his arising directly from that grant or assignment shall be disregarded in determining the extent to which the capital item is used in making taxable supplies in any interval applicable to it.

#### Textual Amendments

- F34** Words in reg. 116(1) inserted (3.7.1997) by The Value Added Tax (Amendment) (No.3) Regulations 1997 (S.I. 1997/1614), regs. 1, **13(a)(i)**
- F35** Word in reg. 116(1) and comma inserted (3.7.1997) by The Value Added Tax (Amendment) (No.3) Regulations 1997 (S.I. 1997/1614), regs. 1, **13(a)(ii)**
- F36** Reg. 116(A2) inserted (3.7.1997) by The Value Added Tax (Amendment) (No.3) Regulations 1997 (S.I. 1997/1614), regs. 1, **13(b)**
- F37** Word in reg. 116(3)(a) substituted (1.1.1996) by The Value Added Tax (Amendment) Regulations 1995 (S.I. 1995/3147), regs. 1, **5(a)**



**F38** Word in reg. 116(3)(b) substituted (1.1.1996) by The Value Added Tax (Amendment) Regulations 1995 (S.I. 1995/3147), regs. 1, **5(b)**

**Commencement Information**

**I5** Reg. 116 in force at 20.10.1995, see **reg. 1**

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**Changes to legislation:**

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