
STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

PART XIV

INPUT TAX AND PARTIAL EXEMPTION

[^{F1}Attribution of input tax incurred on services and related goods used to make financial supplies

103B.—(1) This regulation applies to a taxable person who incurs input tax in the circumstances specified in paragraph (2) below.

(2) [^{F2}Other than where it falls to be attributed under regulation 101,] where—

- (a) input tax has been incurred by a taxable person in any prescribed accounting period on supplies to him of any of the services specified in paragraph (4) below and of any related goods, and
- (b) those services and related goods are used or to be used by the taxable person in making both a relevant supply and any other supply, and
- (c) the relevant supply is incidental to one or more of the taxable person's business activities,

that input tax shall be attributed to taxable supplies to the extent that the services or related goods are so used or to be used expressed as a proportion of the whole use or intended use, notwithstanding any provision of any input tax attribution method that the taxable person is required or allowed to use which purports to have the contrary effect.

(3) In this regulation—

- (a) “relevant supply” means a supply of a description falling within item 1 or 6 of Group 5 of Schedule 9 to the Act ^{F3}...; and
- (b) “taxable supplies” includes supplies of a description falling within regulation 103.

(4) The services referred to in paragraph (2)(a) above are services supplied by—

- (a) accountants;
- (b) advertising agencies;
- (c) bodies which provide listing and registration services;
- (d) financial advisers;
- (e) lawyers;
- (f) marketing consultants;
- (g) persons who prepare and design documentation; and
- (h) any person or body which provides similar services to those specified in sub-paragraphs (a) to (g) above.]

Status: Point in time view as at 10/06/2021.

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 103B. (See end of Document for details)

Textual Amendments

- F1** Reg. 103B inserted (with effect in accordance with reg. 2(2) of the amending S.I.) by [The Value Added Tax \(Amendment\) \(No. 4\) Regulations 2004 \(S.I. 2004/3140\)](#), regs. 2(3), **8**
- F2** Words in [reg. 103B\(2\)](#) inserted (1.4.2009 in relation to input tax incurred by a taxable person on goods imported or acquired by, or goods or services supplied to, him on or after that date) by [The Value Added Tax \(Amendment\) \(No. 2\) Regulations 2009 \(S.I. 2009/820\)](#), regs. 1(1), **7** (with [reg. 1\(2\)](#))
- F3** Words in [reg. 103B\(3\)\(a\)](#) omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **58** (with regs. 109-131); [S.I. 2020/1641](#), reg. 2, Sch.

Status:

Point in time view as at 10/06/2021.

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 103B.