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STATUTORY INSTRUMENTS

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**1995 No. 2518**

The Value Added Tax Regulations 1995

PART XIV

INPUT TAX AND PARTIAL EXEMPTION

**Treatment of input tax attributable to exempt supplies as being attributable to taxable supplies**

[<sup>F1</sup>106ZA.—(1) A taxable person who—

- (a) was entitled to attribute his input tax to taxable supplies under regulation 105A(1)(b) or regulation 106(1)(b) in his immediately preceding longer period, and
- (b) does not expect to incur more than £1,000,000 input tax in his current longer period,

may treat input tax incurred in each prescribed accounting period within his current longer period as attributable to taxable supplies, provided that he does so for all of the prescribed accounting periods that fall within that longer period.

(2) For the purposes of this regulation in relation to a taxable person, “immediately preceding longer period” means the longer period applicable to that person which ends immediately before the longer period in which the prescribed accounting period in respect of which he is making the attribution under paragraph (1) above falls.]

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**Textual Amendments**

**F1** [Reg. 106ZA](#) inserted (1.4.2010) by [The Value Added Tax \(Amendment\) Regulations 2010 \(S.I. 2010/559\)](#), regs. 1, 8

**Status:**

Point in time view as at 31/01/2020.

**Changes to legislation:**

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 106ZA.