

## STATUTORY INSTRUMENTS

# 1995 No. 2518

## The Value Added Tax Regulations 1995

### PART XIX

#### BAD DEBT RELIEF (THE NEW SCHEME)

##### The making of a claim to the Commissioners

###### 166. —

(1) <sup>F1</sup>... Save as the Commissioners may otherwise allow or direct, the claimant shall make a claim to the Commissioners by including the correct amount of the refund in the box opposite the legend “VAT reclaimed in this period on purchases and other inputs” on his return [<sup>F2</sup>for the prescribed accounting period in which he becomes entitled to make the claim or, subject to regulation 165A, any later return].

(2) If at a time the claimant becomes entitled to a refund he is no longer required to make returns to the Commissioners he shall make a claim to the Commissioners in such form and manner as they may direct.

##### Textual Amendments

- F1** Words in [reg. 166\(1\)](#) omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments and Revocations\) \(EU Exit\) Regulations 2019 \(S.I. 2019/59\)](#), [regs. 1, 66](#); [S.I. 2020/1641](#), [reg. 2](#), [Sch.](#)
- F2** Words in [reg. 166\(1\)](#) added (1.5.1997) by [The Value Added Tax \(Amendment\) Regulations 1997 \(S.I. 1997/1086\)](#), [regs. 1, 11](#)

##### 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](#)))
- C2** [Reg. 166](#) 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\(3\)](#) (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](#)))

##### Commencement Information

- I1** [Reg. 166](#) in force at 20.10.1995, see [reg. 1](#)

**Changes to legislation:**

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