
STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

PART XIX

BAD DEBT RELIEF (THE NEW SCHEME)

[^{F1}Notice to purchaser of claim

166A. Where the purchaser is a taxable person [^{F2}, 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) 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](#))

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Point in time view as at 10/06/2021.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 166A.