
STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

[^{F1}PART 27

NON-UK UNION AND NON-UNION SPECIAL ACCOUNTING
SCHEMES: ADJUSTMENTS, CLAIMS AND ERROR CORRECTION

[^{F1}Correction of errors on non-UK and special scheme returns more than 3 years after the date the original return was required to be made

220.—(1) In this regulation “notice” means a notice given under paragraph 16C(3) of Schedule 3B or paragraph 23(3) of Schedule 3BA to the Act.

- (2) A person giving a notice (P) must do so—
- (a) no later than 4 years after the end of the tax period in respect of which the return identified in the notice was required to be made; and
 - (b) in writing in the English language.
- (3) P must also provide such documentary evidence in support of the notice as P possesses.]

Textual Amendments

F1 Pt. 27 inserted (1.1.2015) by [The Value Added Tax \(Amendment\) \(No.3\) Regulations 2014 \(S.I. 2014/2430\)](#), regs. 1(3), **11**

Status:

Point in time view as at 01/01/2020. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 220.