
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}Scheme participants who are also taxable persons: disapplication of paragraph 17(1)

223.—(1) Paragraph 17(1) of Schedule 3BA to the Act is not to apply in the case of an input tax obligation.

(2) In this regulation “input tax obligation” means an obligation imposed on a taxable person relating to a claim to deduction under section 25(2) of the Act or to payment of a VAT credit.]

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Point in time view as at 01/01/2020. This version of this provision has been superseded.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 223.