
STATUTORY INSTRUMENTS

2017 No. 495

The Enactment of Extra-Statutory Concessions Order 2017

Disapplication of disallowance of input tax in insolvency where consideration not paid

8.—(1) In Part 19B of the Value Added Tax Regulations 1995⁽¹⁾, regulation 172H (repayment of input tax) is amended as follows.

(2) In paragraph (1) for “paragraph (5)” substitute “paragraphs (5) and (6)”.

(3) After paragraph (5) insert—

“(6) This regulation does not apply in so far as a person is entitled under section 26AA of the Act⁽²⁾ to credit for input tax in relation to the supply.”.

⁽¹⁾ [S.I. 1995/2518](#), amended by [S.I. 2002/3027](#); there are other amending instruments but none is relevant.

⁽²⁾ Paragraph (1) of regulation 2 of the Value Added Tax Regulations 1995 provides that “the Act” means the Value Added Tax Act 1994.