
STATUTORY INSTRUMENTS

2020 No. 1495

The Value Added Tax (Miscellaneous and
Transitional Provisions, Amendment and
Revocation) (EU Exit) Regulations 2020

PART 3

Saving and transitional provision for repayments to Community traders

Transitional provision for partial exemption adjustments relating to the period from 1st January 2020 to IP completion day

12.—(1) Subject to paragraph (2), where regulation 11(9) applies and a person is required or wishes to make an adjustment to a provisional attribution of input tax for the period from 1st January 2020 to IP completion day, the person must do so by making a claim using the procedure in Part 21 (regulations 185 to 197) of the VAT Regulations⁽¹⁾ as it has effect on and after IP completion day.

(2) Any claim relating to the period from 1st January 2020 to IP completion day must be made on or before 31st December 2021.

(1) Part 21 was amended by [S.I. 2004/3140](#), [2009/3241](#), [2011/1043](#), [2012/1899](#) and [2019/59](#). The amendments made by [S.I. 2019/59](#) are not yet in force.