
STATUTORY INSTRUMENTS

2020 No. 1545

The Value Added Tax (Miscellaneous Amendments,
Northern Ireland Protocol and Savings and
Transitional Provisions) (EU Exit) Regulations 2020

Part 2

Amendment of secondary legislation relating to value added tax

Part 14 (input tax and partial exemption)

59. After regulation 109 insert—

“**109A.**—(1) This regulation applies where a taxable person—

- (a) has incurred an amount of input tax in relation to goods which has not been attributed to taxable supplies because the person has used the goods in making either—
 - (i) exempt supplies, or
 - (ii) both taxable supplies and exempt supplies,
- (b) is treated as having made a taxable supply of those goods (“the deemed supply”) in accordance with paragraph 31B of Schedule 9ZB to the Act, and
- (c) the deemed supply is made in a subsequent tax year to the tax year in which the input tax was incurred.

(2) Subject to regulation 110 and where this regulation applies, the Commissioners shall, on receipt of an application made by the taxable person in such form and manner and containing such particulars as they may direct, pay to the person an amount equal to the input tax which has become attributable to the deemed supply in accordance with the method which the person was required to use when the input tax was first attributed.

(3) For the purposes of this regulation any question as to the nature of any supply shall be determined in accordance with the provisions of the Act or any Regulations or Orders made thereunder in force at the time when the input tax was first attributed. ”.