
STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

PART V

ACCOUNTING, PAYMENT AND RECORDS

Claims for input tax

29. —

(1) [^{F1}Subject to paragraph (1A) below] and save as the Commissioners may otherwise allow or direct either generally or specially, a person claiming deduction of input tax under section 25(2) of the Act shall do so on a return made by him for the prescribed accounting period in which the VAT became chargeable [^{F2}save that, where he does not at that time hold the document or invoice required by paragraph (2) below, he shall make his claim on the return for the first prescribed accounting period in which he holds that document or invoice].

[^{F3}(1A) [^{F4}Subject to paragraph (1B)] the Commissioners shall not allow or direct a person to make any claim for deduction of input tax in terms such that the deduction would fall to be claimed more than [^{F5}4 years] after the date by which the return for [^{F6}the first prescribed accounting period in which he was entitled to claim that input tax in accordance with paragraph (1) above] is required to be made.]

[^{F7}(1B) The Commissioners shall not allow or direct a person to make any claim for deduction of input tax where the return for the first prescribed accounting period in which the person was entitled to claim that input tax in accordance with paragraph (1) above was required to be made on or before 31st March 2006.]

(2) At the time of claiming deduction of input tax in accordance with paragraph (1) above, a person shall, if the claim is in respect of—

- (a) a supply from another taxable person, hold the document which is required to be provided under regulation 13;
- (b) a supply under section 8(1) of the Act, hold the relative invoice from the supplier;
- (c) an importation of goods, hold a document authenticated or issued by the proper officer, showing the claimant as importer, consignee or owner and showing the amount of VAT charged on the goods;
- (d) goods which have been removed from warehouse [^{F8}or Northern Ireland warehouse], hold a document authenticated or issued by the proper officer showing the claimant's particulars and the amount of VAT charged on the goods;
- (e) an acquisition by him from another member State of any goods other than a new means of transport, hold a document required by the authority in that other member State to be issued showing his registration number including the prefix “[^{F9}XI]”, the registration number of the supplier including the alphabetical code of the member State in which the supplier is registered, the consideration for the supply exclusive of VAT, the date of issue of the document and description sufficient to identify the goods supplied; or

- (f) an acquisition by him from another member State of a new means of transport, hold a document required by the authority in that other member State to be issued showing his registration number including the prefix “[^{F10}XI]”, the registration number of the supplier including the alphabetical code of the member State in which the supplier is registered, the consideration for the supply exclusive of VAT, the date of issue of the document and description sufficient to identify the acquisition as a new means of transport as specified in [^{F11}paragraph 83 of Schedule 9ZA to] the Act;

provided that where the Commissioners so direct, either generally or in relation to particular cases or classes of cases, a claimant shall hold [^{F12}or provide] such other ^{F13}... evidence of the charge to VAT as the Commissioners may direct.

(3) Where the Commissioners are satisfied that a person is not able to claim the exact amount of input tax to be deducted by him in any period, he may estimate a part of his input tax for that period, provided that any such estimated amount shall be adjusted and exactly accounted for as VAT deductible in the next prescribed accounting period or, if the exact amount is still not known and the Commissioners are satisfied that it could not with due diligence be ascertained, in the next but one prescribed accounting period.

[^{F14}(4) Nothing in this regulation shall entitle a taxable person to deduct more than once input tax incurred on goods imported or acquired by him or on goods or services supplied to him.]

Textual Amendments

- F1** Words in [reg. 29\(1\)](#) substituted (1.4.2009) by [The Value Added Tax \(Amendment\) Regulations 2009 \(S.I. 2009/586\)](#), regs. 1, [3\(a\)](#)
- F2** Words in [reg. 29\(1\)](#) inserted (1.4.2009) by [The Value Added Tax \(Amendment\) Regulations 2009 \(S.I. 2009/586\)](#), regs. 1, [3\(b\)](#)
- F3** [Reg. 29\(1A\)](#) inserted (1.5.1997) by [The Value Added Tax \(Amendment\) Regulations 1997 \(S.I. 1997/1086\)](#), regs. 1, [4\(b\)](#)
- F4** Words in [reg. 29\(1A\)](#) inserted (1.4.2009) by [The Value Added Tax \(Amendment\) Regulations 2009 \(S.I. 2009/586\)](#), regs. 1, [3\(c\)\(i\)](#)
- F5** Words in [reg. 29\(1A\)](#) substituted (1.4.2009) by [The Value Added Tax \(Amendment\) Regulations 2009 \(S.I. 2009/586\)](#), regs. 1, [3\(c\)\(ii\)](#)
- F6** Words in [reg. 29\(1A\)](#) substituted (1.4.2009) by [The Value Added Tax \(Amendment\) Regulations 2009 \(S.I. 2009/586\)](#), regs. 1, [3\(c\)\(iii\)](#)
- F7** [Reg. 29\(1B\)](#) inserted (1.4.2009) by [The Value Added Tax \(Amendment\) Regulations 2009 \(S.I. 2009/586\)](#), regs. 1, [3\(d\)](#)
- F8** Words in [reg. 29\(2\)\(d\)](#) inserted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, [46\(a\)](#) (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F9** Word in [reg. 29\(2\)\(e\)](#) substituted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, [46\(b\)](#) (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F10** Word in [reg. 29\(2\)\(f\)](#) substituted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, [46\(c\)](#) (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F11** Words in [reg. 29\(2\)\(f\)](#) substituted (1.8.2021) by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), regs. 1, [26](#)
- F12** Words in [reg. 29\(2\)](#) substituted (16.4.2003) by [The Value Added Tax \(Amendment\) \(No. 3\) Regulations 2003 \(S.I. 2003/1114\)](#), regs. 1, [3](#)
- F13** Word in [reg. 29\(2\)](#) deleted (16.4.2003) by [The Value Added Tax \(Amendment\) \(No. 3\) Regulations 2003 \(S.I. 2003/1114\)](#), regs. 1, [3](#)

F14 Reg. 29(4) inserted (1.4.2009) by The Value Added Tax (Amendment) Regulations 2009 (S.I. 2009/586), regs. 1, **3(e)**

Modifications etc. (not altering text)

- C1** Pt. 5 applied (31.12.2020) by The Value Added Tax (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1546), regs. 1, **34** (with reg. 33); S.I. 2020/1641, reg. 2, Sch.
- C2** Pt. 5 applied (31.12.2020) by The Value Added Tax (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1546), regs. 1, **16** (with reg. 15); S.I. 2020/1641, reg. 2, Sch.
- C3** Reg. 29(3) applied (with modifications) (31.12.2020) by The Value Added Tax (Miscellaneous and Transitional Provisions, Amendment and Revocation) (EU Exit) Regulations 2020 (S.I. 2020/1495), regs. 1(2), **9(b)** (with reg. 4); S.I. 2020/1641, reg. 2, Sch.
- C4** Reg. 29(3) modified (31.12.2021) by The Customs and Value Added Tax (Managed Transition Procedure) (EU Exit) Regulations 2021 (S.I. 2021/1375), regs. 1, **9(b)** (with reg. 4)

Commencement Information

- I1** Reg. 29 in force at 20.10.1995, see **reg. 1**

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 29.