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STATUTORY INSTRUMENTS

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**1997 No. 1086**

**The Value Added Tax (Amendment) Regulations 1997**

7. In regulation 111—

(a) for paragraph (2) there shall be substituted the following—

“(2) No VAT may be treated as if it were input tax under paragraph (1) above—

(a) in respect of—

(i) goods or services which had been supplied, or

(ii) save as the Commissioners may otherwise allow, goods which had been consumed,

by the relevant person before the date with effect from which the taxable person was, or was required to be, registered;

(b) subject to paragraph (2A) below, in respect of goods which had been supplied to, or imported or acquired by, the relevant person more than 3 years before the date with effect from which the taxable person was, or was required to be, registered;

(c) in respect of services performed upon goods to which sub-paragraph (a) or (b) above applies; or

(d) in respect of services which had been supplied to the relevant person more than 6 months before the date with effect from which the taxable person was, or was required to be, registered.”;

(b) after paragraph (2) there shall be inserted the following—

“(2A) Paragraph (2)(b) above does not apply where—

(a) the taxable person was registered before 1st May 1997; and

(b) he did not make any returns before that date.

(2B) In paragraph (2) above references to the relevant person are references to—

(a) the taxable person; or

(b) in the case of paragraph (1)(b) above, the person to whom the supply had been made, or who had imported or acquired the goods, as the case may be.”;

(c) at the beginning of paragraph (3) there shall be inserted the words “Subject to paragraphs (3A) and (3B) below.”;

(d) in paragraph (3) for the words “the first return the taxable person makes” there shall be substituted “the first return the taxable person is required to make”;

(e) after paragraph (3) there shall be inserted the following—

“(3A) Where the taxable person was registered before 1st May 1997 and has not made any returns before that date paragraph (3) above shall have effect as if for the words “the first return the taxable person is required to make” there were substituted the words “the first return the taxable person makes”.

(3B) The Commissioners shall not allow a person to make any claim under paragraph (3) above in terms such that the VAT concerned would fall to be claimed as if

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it were input tax more than 3 years after the date by which the first return he is required to make is required to be made.”;

(f) at the beginning of paragraph (5) there shall be inserted the words “Subject to paragraph (6) below,”; and

(g) after paragraph (5) there shall be inserted the following—

“(6) Subject to paragraph (7) below, no claim under paragraph (5) above may be made more than 3 years after the date on which the supply of services was made.

(7) Paragraph (6) above does not apply where—

(a) the person ceased to be, or ceased to be required to be, registered before 1st May 1997; and

(b) the supply was made before that date.”.