

How to Get an Unexpected VAT Refund

You normally have three years to claim back VAT, but following the recent 'Fleming' case and until 31 March 2009, you can claim back VAT from before 1997, back to when VAT was introduced in 1973 if applicable! Any overpaid or previously unclaimed VAT can be claimed, but the example thought to apply to many businesses is of VAT on employees' car mileage claims, as business mileage contains an element of VAT on fuel for which many businesses may not have already claimed. HM Revenue & Customs say they will be flexible about the evidence needed and they have set up a special unit to deal with claims, see HMRC pre – 1997 VAT claims at <http://www.hmrc.gov.uk/briefs/vat/brief0708.htm>

You will need to contact your accountant for specific advice.

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The information contained on these web pages is for general guidance only and is in no way a substitute for seeking professional advice on your specific circumstances.