



Input tax recovery in case of supplies of insurance intermediary services

Country - United Kingdom

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Effective from 1 March 2019, the Value Added Tax (Input Tax) (Specified Supplies) (Amendment) Order 2018 (S.I.2018/1328) will restrict the application of the Value Added Tax (Input Tax) (Specified Supplies) Order 1999 (S.I.1999/3121), by limiting the recovery of the input VAT related with supplies of insurance intermediary services to cases where the final consumers of those services belong outside the United Kingdom.

We remain at your disposal if you wish further information or analysis.