

**VAT 'four-year cap' implemented from 1 April 2009**

The Finance Act 2008 changes to the VAT time limits for assessments and claims have been implemented by Treasury Order. The principal change is the extension of the three-year time limit to four years, which is introduced from 1 April 2009 subject to transitional provisions which ensure that the amendments do not bring claims or assessments that would have been time-barred by 31 March 2009 back within the four-year time limit. The Order also brings into force the expansion of the scope of the 20-year time limit for assessments. These changes are of importance to all businesses.

**WE HOPE YOU FIND THIS NEWS ARTICLE HELPFUL. IF YOU WOULD LIKE TO REGISTER TO RECEIVE  
FUTURE UPDATES BY EMAIL THEN PLEASE SEND A REQUEST TO**

**[info@4eyesltd.co.uk](mailto:info@4eyesltd.co.uk)**

This VAT update is published for the general information of 4 Eyes Ltd personnel, clients and contacts. It provides only an overview of the rules and regulations in force at the date of publication, and no action should be taken without consulting the detailed legislation or seeking professional advice. Therefore no responsibility for loss occasioned by any person acting or refraining from action as a result of the material contained in this e-mail will be accepted by the authors or the firm.