

Changes to time limits for assessments and claims

Revenue & Customs Brief 16/10

HMRC has issued a Brief as a reminder of the changes to time limits for assessments and claims. It confirms that for VAT, the new rules came into effect on 1 April 2009 for VAT as time limits are increasing from three to four years. It also refers to the transitional provisions which prevent out of time periods from coming back in time by disregarding a prescribed accounting period that ends on or before 31 March 2006. This means that by 1 April 2010 the four year time limit for VAT assessments will apply in full.

The Brief goes on to detail the further indirect tax changes as the same time limit for assessments and claims for Aggregates Levy, Climate Change Levy, Insurance Premium Tax and Landfill Tax. The normal time limit is four years or twenty years for 'deliberate behaviour'. These limits will be increased with effect from 1 April 2010 from three years to four years with transitional provisions to stop periods coming back in time.

Click [here](#) to read the Brief in full.

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