HMRC - VATSC05228 - Feed-In Tariffs: Input Tax Recovery

In the typical variation described at VATSC05226 there are taxable supplies of electricity made by the company to the owner of the property and possibly to the National Grid as well. The VAT incurred on purchases and the like to make these supplies, including VAT incurred on the panels and the associated installation and maintenance, is deductible as input tax (subject to the normal rules). This is not affected by the receipt of income from the generation tariff.

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