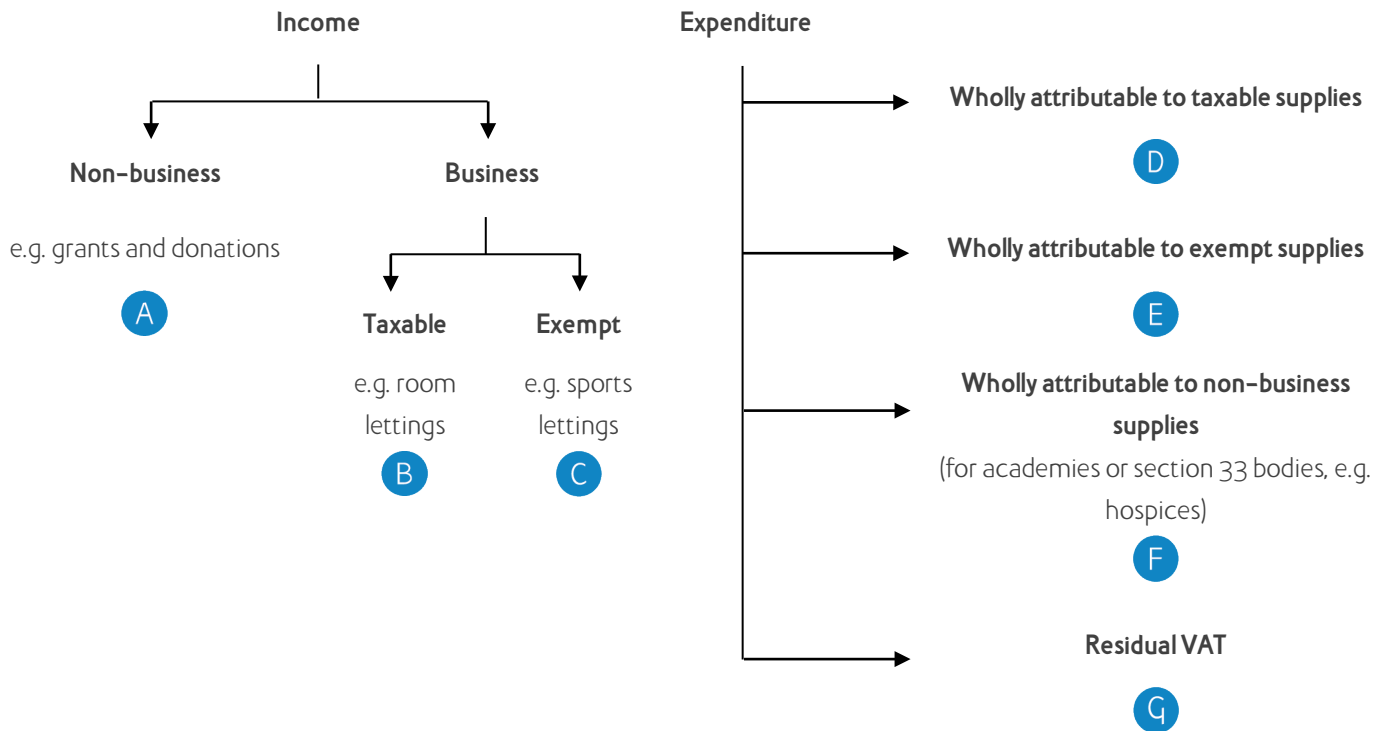


# Business/non-business apportionment and partial exemption

## VAT Recovery – Income basis of apportionment



### Calculation 1

Business / Non-business apportionment

$$\frac{B + C}{A + B + C} = \% \times G = \text{residual business input VAT } H$$

### Calculation 2

Partial exemption standard method

$$B / (B + C) = \% \times H = \text{residual business taxable VAT } I$$

$$\text{Total recoverable VAT} = D + I$$

If you would like a free initial consultation of your VAT and tax position, please get in touch:

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