

Dates	Interval	VAT incurred on building	Partial exemption (PE) percentage	Input tax claimed on building
1/8/13 to 31/3/14	1	£8,000,000	75%	£6,000,000
1/4/14 to 31/3/15	2	£4,000,000	90%	£3,600,000
1/4/15 to 31/3/16	3	£3,000,000	75%	£2,250,000
1/4/16 to 31/3/17	4	£2,500,000	72%	£1,800,000
1/4/17 to 31/3/18	5	£0	80%	£0
1/4/18 to 31/3/19	6	£0	84%	£0
1/4/19 to 31/3/20	7	£0	88%	£0
1/4/20 to 31/3/21	8	£0	74%	£0
1/4/21 to 31/3/22	9	£0	72%	£0
1/4/22 to 31/3/23	10	£0	70%	£0
		Total £17,500,000		