

SCHEDULES

SCHEDULE 11

ADMINISTRATION, COLLECTION AND ENFORCEMENT

Recovery of VAT, etc

- 5 (1) VAT due from any person shall be recoverable as a debt due to the Crown.
- (2) Where an invoice shows a supply of goods or services as taking place with VAT chargeable on it, there shall be recoverable from the person who issued the invoice an amount equal to that which is shown on the invoice as VAT or, if VAT is not separately shown, to so much of the total amount shown as payable as is to be taken as representing VAT on the supply.
- (3) Sub-paragraph (2) above applies whether or not—
- (a) the invoice is a VAT invoice issued in pursuance of paragraph 2(1) above; or
 - (b) the supply shown on the invoice actually takes or has taken place, or the amount shown as VAT, or any amount of VAT, is or was chargeable on the supply; or
 - (c) the person issuing the invoice is a taxable person;
- and any sum recoverable from a person under the sub-paragraph shall, if it is in any case VAT be recoverable as such and shall otherwise be recoverable as a debt due to the Crown.
- (4) The Commissioners may by regulations make provision in respect of England and Wales and Northern Ireland for authorising distress to be levied on the goods and chattels of any person refusing or neglecting to pay any VAT due from him or any amount recoverable as if it were VAT due from him and for the disposal of any goods or chattels on which distress is levied in pursuance of the regulations and for the imposition and recovery of costs, charges, expenses and fees in connection with anything done under the regulations.
- (5) In respect of Scotland, where any VAT or any sum recoverable as if it were VAT is due and has not been paid, the sheriff, on an application by the Commissioners accompanied by a certificate by the Commissioners—
- (a) stating that none of the persons specified in the application has paid VAT or other sum due from him;
 - (b) stating that payment of the amount due from each such person has been demanded from him; and
 - (c) specifying the amount due from and unpaid by each such person,
- shall grant a summary warrant in a form prescribed by Act of Sederunt authorising the recovery, by any of the diligences mentioned in sub-paragraph (6) below, of the amount remaining due and unpaid.
- (6) The diligences referred to in sub-paragraph (5) above are—

Status: This is the original version (as it was originally enacted).

- (a) a poinding and sale in accordance with Schedule 5 to the Debtors (Scotland) Act 1987;
 - (b) an earnings arrestment;
 - (c) an arrestment and action of furthcoming or sale.
- (7) Subject to sub-paragraph (8) below and without prejudice to paragraphs 25 to 34 of Schedule 5 to the Debtors (Scotland) Act 1987 (expenses of poinding and sale), the sheriff officer's fees, together with the outlays necessarily incurred by him, in connection with the execution of a summary warrant shall be chargeable against the debtor.
- (8) No fee shall be chargeable by the sheriff officer against the debtor for collecting, and accounting to the Commissioners for, sums paid to him by the debtor in respect of the amount owing.
- (9) The Commissioners may by regulations make provision for anything which the Commissioners may do under sub-paragraphs (5) to (8) above to be done by an officer of the Commissioners holding such rank as the regulations may specify.
- (10) The preceding provisions of this paragraph shall have effect as if any sum required by way of security under section 48(7) were recoverable as if it were VAT due from the person who is required to provide it.