

Status: Point in time view as at 30/07/2020.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: Appeals. (See end of Document for details)

SCHEDULES

[^{F1}SCHEDULE 3B

[^{F1}ELECTRONIC, TELECOMMUNICATION AND BROADCASTING SERVICES: NON-UNION SCHEME]

Textual Amendments

- F1** Sch. 3B inserted (with effect in accordance with s. 23(2) of the amending Act) by [Finance Act 2003 \(c. 14\)](#), [Sch. 2 para. 4](#)
- F1** Sch. 3B title substituted (with effect in accordance with Sch. 22 paras. 23, 25 of the amending Act) by [Finance Act 2014 \(c. 26\)](#), [Sch. 22 para. 5](#)

PART 4

[^{F1}OTHER PROVISIONS ABOUT SPECIAL SCHEMES]

Textual Amendments

- F1** Sch. 3B Pt. 4 substituted (with effect in accordance with Sch. 22 paras. 23, 25 of the amending Act) by [Finance Act 2014 \(c. 26\)](#), [Sch. 22 para. 9\(8\)](#)

Appeals

- 20 (1) An appeal shall lie to a tribunal with respect to any of the following—
- (a) the registration or cancellation of the registration of any person under this Schedule;
 - [^{F2}(b) a refusal to make a repayment under paragraph 16I (overpayments), or a decision by the Commissioners as to the amount of the repayment due under that provision;
 - (c) a refusal to make a repayment under paragraph 16K(4) (decrease in consideration);
 - (d) any liability to a surcharge under paragraph 16F (default surcharge).]
- [^{F3}(2) Part 5 (appeals), and any order or regulations under that Part, have effect as if an appeal under this paragraph were an appeal which lies to the tribunal under section 83(1) (but not under any particular paragraph of that subsection).]
- [Where the Commissioners have made an assessment under section 73 in reliance on [^{F4}(3) paragraph 16 or 16A—
- (a) section 83(1)(p)(i): (appeals against assessments under section 73(1) etc) applies as if the relevant special scheme return were a return under this Act, and

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- (b) the references in section 84(3) and (5) to the matters mentioned in section 83(1)(p) are to be read accordingly.]]

Textual Amendments

- F2** Sch. 3B para. 20(1)(b)-(d) substituted for Sch. 3B para. 20(1)(b)(c) (with effect in accordance with Sch. 22 paras. 23, 25 of the amending Act) by [Finance Act 2014 \(c. 26\)](#), [Sch. 22 para. 9\(6\)\(a\)](#)
- F3** Sch. 3B para. 20(2) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 227](#)
- F4** Sch. 3B para. 20(3) inserted (with effect in accordance with Sch. 22 paras. 23, 25 of the amending Act) by [Finance Act 2014 \(c. 26\)](#), [Sch. 22 para. 9\(6\)\(b\)](#)

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