



Value Added Tax Act 1983 (repealed 1.9.1994)

1983 CHAPTER 55

General

38 Administration, collection and enforcement.

Schedule 7 to this Act shall have effect with respect to the administration, collection and enforcement of the tax.

[^{F1}38A Interest in certain cases of official error.

- (1) Where, due to an error on the part of the Commissioners, a person—
- (a) has accounted to them for an amount by way of output tax which was not output tax due from him and which they are in consequence liable to repay to him, or
 - (b) has failed to claim credit under section 14 above for an amount for which he was entitled so to claim credit and which they are in consequence liable to pay to him, or
 - (c) has (otherwise than in a case falling within paragraph (a) or (b) above) paid to them by way of value added tax an amount that was not tax due and which they are in consequence liable to repay to him, or
 - (d) has suffered delay in receiving payment of an amount due to him from them in connection with value added tax,

then, if and to the extent that they would not be liable to do so apart from this section, they shall pay interest to him on that amount for the applicable period, but subject to the following provisions of this section.

- (2) Nothing in subsection (1) above requires the Commissioners to pay interest—
- (a) on any amount which falls to be increased by a supplement under section 20 of the Finance Act 1985 (repayment supplement on certain delayed payments or refunds); or

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- (b) where an amount is increased under that section, on so much of the increased amount as represents the supplement.
- (3) Interest under this section shall be payable at such rates as may from time to time be prescribed by order made by the Treasury; and any such order—
- (a) may prescribe different rates for different purposes; and
 - (b) shall apply to interest for periods beginning on or after the date on which the order is expressed to come into force, whether or not interest runs from before that date;
- and the first such order may prescribe, for cases where interest runs from before the date on which that order is expressed to come into force, rates for periods ending before that date.
- (4) The “applicable period” in a case falling within paragraph (a) or (b) of subsection (1) above is the period—
- (a) beginning with the appropriate commencement date, and
 - (b) ending with the date on which the Commissioners authorise payment of the amount on which the interest is payable.
- (5) In subsection (4) above, the “appropriate commencement date”—
- (a) in a case where an amount would have been due from the person by way of value added tax in connection with the relevant return, had his input tax and output tax been as stated in that return, means the date on which the Commissioners received payment of that amount; and
 - (b) in a case where no such payment would have been due from him in connection with that return, means the date on which the Commissioners would, apart from the error, have authorised payment of the amount on which the interest is payable;
- and in this subsection “the relevant return” means the return in which the person accounted for, or (as the case may be) ought to have claimed credit for, the amount on which the interest is payable.
- (6) The “applicable period” in a case falling within paragraph (c) of subsection (1) above is the period—
- (a) beginning with the date on which the payment is received by the Commissioners, and
 - (b) ending with the date on which they authorise payment of the amount on which the interest is payable.
- (7) The “applicable period” in a case falling within paragraph (d) of that subsection is the period—
- (a) beginning with the date on which, apart from the error, the Commissioners might reasonably have been expected to authorise payment of the amount on which the interest is payable, and
 - (b) ending with the date on which they in fact authorise payment of that amount.
- (8) In determining in accordance with subsection (4), (6) or (7) above the applicable period for the purposes of subsection (1) above, there shall be left out of account any period referable to the raising and answering of any reasonable inquiry relating to any matter giving rise to, or otherwise connected with, the person’s entitlement to interest under this section.

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- (9) The Commissioners shall only be liable to pay interest under this section on a claim made in writing for that purpose.
- (10) No claim shall be made under this section after the expiry of six years from the date on which the claimant discovered the error or could with reasonable diligence have discovered it.
- (11) In this section—
- (a) any reference to receiving a payment from the Commissioners includes a reference to the discharge, by way of set-off, of their liability to make it; and
 - (b) any reference to a return is a reference to a return required to be made in accordance with paragraph 2 of Schedule 7 to this Act.
- (12) This section confers a right to interest in respect of periods before as well as after its coming into force.]

Textual Amendments

F1 S. 38A inserted by Finance Act 1991 (c. 31, SIF 40:2), s. 17(1)

^{F2}38B Interest: general treatment.

- (1) Any interest payable by the Commissioners (whether under an enactment or instrument or otherwise) to a person on a sum due to him under or by virtue of—
- (a) any provision of this Act,
 - (b) section 25 of the Finance Act 1985, or
 - (c) section 24 of the Finance Act 1989,
- shall be treated as an amount due to him by way of credit under section 14(5) above.
- (2) Subsection (1) above shall be disregarded for the purpose of determining a person's entitlement to interest or the amount of interest to which he is entitled.

Textual Amendments

F2 S. 38B inserted by Finance Act 1991 (c. 31, SIF 40:2), s. 17(1)

VALID FROM 16/03/1992

[^{F3}38C Payments on account.

- (1) The Treasury may make an order under this section if they consider it desirable to do so in the interests of the national economy.
- (2) An order under this section may provide that a taxable person of a description specified in the order shall be under a duty—
- (a) to pay, on account of any tax he may become liable to pay in respect of a prescribed accounting period, amounts determined in accordance with the order, and
 - (b) to do so at such times as are so determined.

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- (3) Where an order is made under this section, the Commissioners may make regulations containing such supplementary, incidental or consequential provisions as appear to the Commissioners to be necessary or expedient.
- (4) A provision of an order or regulations under this section may be made in such way as the Treasury or, as the case may be, the Commissioners think fit (whether by amending provisions of or made under the enactments relating to tax, or otherwise).
- (5) An order or regulations under this section may make different provision for different circumstances.]

Textual Amendments

F3 S. 38C inserted (16.3.1992) by [Finance Act 1992 \(c. 20\)](#), s. 6(1).

39 Offences and penalties.

- (1) If any person is knowingly concerned in, or in the taking of steps with a view to, the fraudulent evasion of tax by him or any other person, he shall be liable—
 - (a) on summary conviction, to a penalty of the statutory maximum or of three times the amount of the tax, whichever is the greater, or to imprisonment for a term not exceeding 6 months or to both; or
 - (b) on conviction on indictment, to a penalty of any amount or to imprisonment for a term not exceeding 7 years or to both.
- (1A) Any reference in subsection (1) above or subsection (3) below to the evasion of tax includes a reference to the obtaining of—
 - (a) a payment under section 14(5) above; or
 - (b) a refund under section 21 or section 22 above [^{F4}or section 11 of the Finance Act 1990]; or
 - (c) a repayment under section 23 above;
 and any reference in those subsections to the amount of the tax shall be construed,—
 - (i) in relation to tax itself or a payment falling within paragraph (a) above, as a reference to the aggregate of the amount (if any) falsely claimed by way of credit for input tax and the amount (if any) by which output tax was falsely understated; and
 - (ii) in relation to a refund or repayment falling within paragraph (b) or paragraph (c) above, as a reference to the amount falsely claimed by way of refund or repayment.
- (2) If any person—
 - (a) with intent to deceive produces, furnishes or sends for the purposes of this Act or otherwise makes use for those purposes of any document which is false in a material particular; or
 - (b) in furnishing any information for the purposes of this Act makes any statement which he knows to be false in a material particular or recklessly makes a statement which is false in a material particular,
 he shall be liable—
 - (i) on summary conviction, to a penalty of the statutory maximum or, where subsection (2A) or subsection (2B) below applies, to the alternative penalty

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specified in that subsection if it is greater, or to imprisonment for a term not exceeding 6 months or to both; or

(ii) on conviction on indictment, to a penalty of any amount or to imprisonment for a term not exceeding 7 years or to both.

(2A) In any case where—

- (a) the document referred to in subsection (2)(a) above is a return required under this Act, or
- (b) the information referred to in subsection (2)(b) above is contained in or otherwise relevant to such a return,

the alternative penalty referred to in subsection (2)(i) above is a penalty equal to three times the aggregate of the amount (if any) falsely claimed by way of credit for input tax and the amount (if any) by which output tax was falsely understated.

(2B) In any case where—

- (a) the document referred to in subsection (2)(a) above is a claim for a refund under section 21 or section 22 above or for a repayment under section 23 above, or
- (b) the information referred to in subsection (2)(b) above is contained in or otherwise relevant to such a claim.

the alternative penalty referred to in subsection (2)(i) above is a penalty equal to three times the amount falsely claimed.

(2C) The reference in subsection (2)(a) above to furnishing, sending or otherwise making use of a document which is false in a material particular, with intent to deceive, includes a reference to furnishing, sending or otherwise making use of such a document, with intent to secure that a machine will respond to the document as if it were a true document.

(2D) Any reference in subsection (2)(a) or subsection (2C) above to producing, furnishing or sending a document includes a reference to causing a document to be produced, furnished or sent.

(3) Where a person's conduct during any specified period must have involved the commission by him of one or more offences under the preceding provisions of this section, then, whether or not the particulars of that offence or those offences are known, he shall, by virtue of this subsection, be guilty of an offence and liable—

- (a) on summary conviction, to a penalty of the statutory maximum or, if greater, three times the amount of any tax that was or was intended to be evaded by his conduct, or to imprisonment for a term not exceeding 6 months or to both; or
- (b) on conviction on indictment, to a penalty of any amount or to imprisonment for a term not exceeding 7 years or to both.

(3A) Where an authorised person has reasonable grounds for suspecting that an offence has been committed under the preceding provisions of this section, he may arrest anyone whom he has reasonable grounds for suspecting to be guilty of the offence.

(4) If any person acquires possession of or deals with any goods, or accepts the supply of any services having reason to believe that tax on the supply of the goods or services or on the importation of the goods has been or will be evaded, he shall be liable on summary conviction to a penalty of level 5 on the standard scale or three times the amount of the tax, whichever is the greater.

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- (5) If any person supplies goods or services in contravention of paragraph 5(2) of Schedule 7 to this Act, he shall be liable on summary conviction to a penalty of level 5 on the standard scale.
- (6) If a person other than—
- (a) a person registered under this Act; or
 - (b) a body corporate treated for the purposes of section 29 above as a member of a group; or
 - (c) a person treated as a taxable person under regulations made under section 31(4) above; or
 - (d) a person authorised to do so under regulations made under paragraph 2(6) of Schedule 7 to this Act; or
 - (e) a person acting on behalf of the Crown,
- issues an invoice showing an amount as being tax or as being attributable to tax, he shall be liable on summary conviction to a penalty of level 5 on the standard scale or three times the amount so shown, whichever is the greater.
- (7) If any person fails to comply with any requirement imposed under paragraph 7 or 8 of Schedule 7 to this Act or any regulations or rules made under this Act, he shall be liable on summary conviction to a penalty of level 3 on the standard scale, together with a penalty of £10 for each day on which the failure continues.
- (8) Where [^{F5}a person's failure to comply with any regulations made under this Act]consists—
- (a) in not paying the tax due in respect of any period within the time required by regulations under section 14(1) above; or
 - (b) in not furnishing a return in respect of any period within the time required by regulations under paragraph 2(1) of Schedule 7 to this Act,
- [^{F6}that person shall be liable on summary conviction to a penalty of level 3 on the standard scale, together with a penalty of whichever is the greater of £10 and]an amount equal to 1/2 per cent. of the tax due in respect of that period, for each day on which the failure continues; and for that purpose the tax due shall, if the person concerned has furnished a return, be taken to be the tax shown in the return as that for which he is accountable for that period and, in any other case, be taken to be such tax as has been assessed and notified to him under paragraph 4(1) of Schedule 7 to this Act.
- (9) Sections 145 to 155 of the ^{M1}Customs and Excise Management Act 1979 (proceedings for offences, mitigation of penalties and certain other matters) shall apply in relation to offences under this Act (which include any act or omission in respect of which a penalty is imposed) and penalties imposed under this Act as they apply in relation to offences and penalties under the customs and excise Acts as defined in that Act; and accordingly in section 154(2) as it applies by virtue of this subsection the reference to duty shall be construed as a reference to the tax.

Textual Amendments

F4 Words inserted by [Finance Act 1990 \(c. 29, SIF 40:2\)](#), [s. 11\(11\)\(a\)](#)

F5 Words substituted by [Finance Act 1985 \(c. 54, SIF 40:2\)](#), [s. 12\(8\)\(a\)](#)

F6 Words substituted by [Finance Act 1985 \(c. 54, SIF 40:2\)](#), [s. 12\(8\)\(b\)](#)

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Modifications etc. (not altering text)

- C1** By [Finance Act 1985 \(c. 54, SIF 40:2\)](#) s. 12(9) it is provided that [section 39](#), excluding subsection (8), has effect in accordance with the provisions of section 12(1)–(7) of that Act as set out in Sch. 6 thereto
- C2** By [Finance Act 1985 \(c. 54, SIF 40:2\)](#) s. 12(7) it is provided that [s. 39\(6\)\(7\)](#) shall not have effect
- C3** The text of S. 39(6)(7) is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.
- C4** [S. 39\(8\)](#) excluded by [Finance Act 1985 \(c. 54, SIF 40:2\)](#), [s. 12\(8\)](#)
- C5** [S. 39\(9\)](#) excluded by [Finance Act 1985 \(c. 54, SIF 40:2\)](#), [s. 33\(5\)](#)

Marginal Citations

- M1** [1979 c. 2\(40:1\)](#).

40 Appeals.

- (1) An appeal shall lie to a value added tax tribunal constituted in accordance with Schedule 8 to this Act against the decision of the Commissioners with respect to any of the following matters—
- (a) the registration or cancellation of registration of any person under this Act;
 - (b) the tax chargeable on the supply of any goods or services or, subject to subsection (5) below, on the importation of any goods;
 - (c) the amount of any input tax which may be credited to a person;
 - [^{F7}(d) the proportion of input tax allowable under section 15 above];
 - (e) the amount of any refunds under section 21 above;
 - (f) a claim for a refund under section 22 above [^{F8}or section 11 of the Finance Act 1990];
 - (g) a claim by a taxable person under section 26 above;
 - (h) any refusal of an application under section 29 above;
 - [^{F9}(ha) any liability of the Commissioners to pay interest under section 38A above or the amount of interest so payable;]
 - [^{F10}(hh) any direction or supplementary direction made under paragraph 1A of Schedule 1 to this Act]
 - (i)
 - [^{F11}(j) any direction under paragraph 1, 2 or 3 of Schedule 4 to this Act;
 - (k) any refusal to permit the value of supplies to be determined by a method described in a notice published under paragraph 2(3) of Schedule 7 to this Act;
 - (l) any requirements imposed by the Commissioners in a particular case under paragraph 3(2)(b) of Schedule 7 to this Act;
 - (m) an assessment—
 - (i) under sub-paragraph (1) or (2) of paragraph 4 of Schedule 7 to this Act in respect of a period for which the appellant has made a return under this Act; or
 - (ii) under sub-paragraph (6) of that paragraph,or the amount of such an assessment;
 - (n) the requirement of any security under paragraph 5(2) of Schedule 7 to this Act.
 - [^{F12}(o) any liability to a penalty or surcharge by virtue of any of sections 13 to 17 and 19 of the Finance Act 1985;

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- (p) the amount of any penalty, interest or surcharge specified in an assessment under section 21 of that Act;
 - (q) the making of an assessment on the basis set out in section 22(4) of that Act.];
 - [^{F13}(r) any refusal of authorisation or termination of authorisation in connection with the scheme made under paragraph 2(3A) of Schedule 7 to this Act;]
 - [^{F14}(s) a claim for the repayment of an amount under section 24 of the Finance Act 1989 (recovery of overpaid tax).]
- [^{F15}(1A) Without prejudice to section 13(4) of the Finance Act 1985, nothing in subsection (1) (p) above shall be taken to confer on a tribunal any power to vary an amount assessed by way of penalty, interest or surcharge except in so far as it is necessary to reduce it to the amount which is appropriate under sections 13 to 19 of that Act.]
- (2) An appeal under this section shall not be entertained unless the appellant has made all the returns which he was required to make under paragraph 2(1) of Schedule 7 to this Act and [^{F16}except in the case of an appeal against a decision with respect to the matter mentioned in subsection (1)(n) above, unless he]has paid the amounts shown in those returns as payable by him.
- (3) Where the appeal is against a decision with respect to any of the matters mentioned in [^{F17}any of paragraphs (b), (m), (o) and (p)]of subsection (1) above it shall not be entertained unless—
- (a) the amount which the Commissioners have determined to be payable as tax has been paid or deposited with them; or
 - (b) on being satisfied that the appellant would otherwise suffer hardship the Commissioners agree or the value added tax tribunal decides that it should be entertained notwithstanding that that amount has not been so paid or deposited.
- [^{F18}(3A) [^{F19}Where there is an appeal against a decision to make such a direction as is mentioned in subsection (1) (hh) above, the tribunal shall not allow the appeal unless it considers that the Commissioners could not reasonably have been satisfied as to the matters in paragraph (a) to (d) of sub-paragraph (2) of paragraph 1A of Schedule 1 to this Act or, as the case may be, as to the matters in sub-paragraph (4) of that paragraph.
- (3B) Where, on an appeal against a decision with respect to any of the matters mentioned in subsection (1)(m) above];-
- (a) it is found that the amount specified in the assessment is less than it ought to have been, and
 - (b) the tribunal gives a direction specifying the correct amount,
- the assessment shall have effect as an assessment of the amount specified in the direction and that amount shall be deemed to have been notified to the appellant.]
- (4) Where on an appeal under this section it is found—
- (a) that the whole or part of any amount paid or deposited in pursuance of subsection (3) above is not due; or
 - (b) that the whole or part of any amount due to the appellant under section 14(5) above has not been paid,
- so much of that amount as is found not to be due or not to have been paid shall be repaid (or, as the case may be, paid) with interest at such rate as the value added tax tribunal may determine; and where the appeal has been entertained notwithstanding that an amount determined by the Commissioners to be payable as tax has not been paid or deposited and it is found on the appeal that that amount is due the tribunal

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may, if it thinks fit, direct that that amount shall be paid with interest at such rate as may be specified in the direction.

- (5) No appeal shall lie under this section with respect to any matter that has been or could have been referred to arbitration under section 127 of the ^{M2}Customs and Excise Management Act 1979 as applied by section 24 above.
- (6) Where an appeal under this section is against a decision of the Commissioners which depended upon a prior decision taken by them in relation to the appellant, the fact that the prior decision is not within subsection (1) above shall not prevent the tribunal from allowing the appeal on the ground that it would have allowed an appeal against the prior decision.

Textual Amendments

- F7** S. 40(1)(d) substituted by Finance Act 1987 (c. 16, SIF 40:2), s. 19(2), **Sch. 2 para. 4**
- F8** Words inserted by Finance Act 1990 (c. 29, SIF 40:2), **s. 11(1)(b)**
- F9** S. 40(1)(ha) inserted by Finance Act 1991 (c. 31, SIF 40:2), **s. 17(2)**
- F10** S. 40(1)(hh) inserted by Finance Act 1986 (c. 41, SIF 40:2), **s. 10(2)**
- F11** S. 40(1)(i) repealed by Finance Act 1988 (c. 39, SIF 40:2), s. 148, **Sch. 14 Pt. III**
- F12** S. 40(1)(o)-(q) added by Finance Act 1985 (c. 54, SIF 40:2), **s. 24(1)**,
- F13** S. 40(1)(r) added by S.I. 1987/1427, **reg. 11**
- F14** S. 40(1)(s) added by Finance Act 1989 (c. 26, SIF 40:2), **s. 24(9)**
- F15** S. 40(1A) inserted by Finance Act 1985 (c. 54, SIF 40:2), **s. 24(2)**
- F16** Words inserted by Finance Act 1985 (c. 54, SIF 40:2) s. 24(3)
- F17** Words substituted by Finance Act 1985 (c. 54, SIF 40:2), **s. 24(4)**
- F18** S. 40(3A)(3B) inserted by Finance Act 1985 (c. 54, SIF 40:2), **s. 24(5)**
- F19** Words substituted by Finance Act 1986 (c. 41, SIF 40:2), **s. 10(3)**

Modifications etc. (not altering text)

- C6** S. 40 extended by Finance Act 1986 (c. 41, SIF 40:2), **s. 14(6)**
- C7** S. 40(1)(c) modified by S.I. 1987/2015, **reg. 11**
- C8** S. 40(1A) extended by Finance Act 1986 (c.41, SIF 40:2), **s. 14(6)**

Marginal Citations

- M2** 1979 c. 2.

41 Supplies spanning change of rate, etc.

- (1) This section applies where there is a change in the rate of tax in force under section 9 above or in the descriptions of exempt or zero-rated supplies.
- (2) Where—
 - (a) a supply affected by the change would, apart from section 5(1), (2), (3) or (5) above, be treated under section 4(2) or (3) above as made wholly or partly at a time when it would not have been affected by the change; or
 - (b) a supply not so affected would apart from section 5(1), (2), (3) or (5) above be treated under section 4(2) or (3) above as made wholly or partly at a time when it would have been so affected, the rate at which tax is chargeable on the supply, or any question whether it is zero-rated or exempt, shall if the person making it so elects be determined without regard to section 5(1), (2), (3) or (5) above.

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- (3) Any power to make regulations under this Act with respect to the time when a supply is to be treated as taking place shall include power to provide for this section to apply as if the references in subsection (2) above to section 5(1), (2), (3) and (5) included references to specified provisions of the regulations.
- (4) Regulations under paragraph 2 of Schedule 7 to this Act may make provision for the replacement or correction of any tax invoice which—
 - (a) relates to a supply in respect of which an election is made under this section, but
 - (b) was issued before the election was made.
- (5) No election may be made under this section in respect of a supply to which section 5(4) above or paragraph 6 of Schedule 2 to this Act applies.

Modifications etc. (not altering text)

C9 S. 41 extended by S.I. 1985/886, reg. 28

42 Adjustment of contracts on changes in tax.

- (1) Where, after the making of a contract for the supply of goods or services and before the goods or services are supplied, there is a change in the tax charged on the supply, then, unless the contract otherwise provided, there shall be added to or deducted from the consideration for the supply an amount equal to the change.
- [^{F20}(1A) Subsection (1) above shall apply in relation to a tenancy or lease as it applies in relation to a contract except that a term of a tenancy or lease shall not be taken to provide that the rule contained in that subsection is not to apply in the case of the tenancy or lease if the term does not refer specifically to value added tax or this section.]
- (2) References in this section to a change in the tax charged on a supply include references to a change to or from no tax being charged on the supply [^{F21}(including a change attributable to the making of an election under paragraph 2 of Schedule 6A to this Act)].

Textual Amendments

F20 S. 42(1A) inserted by Finance Act 1989 (c. 26, SIF 40:2), s. 18, Sch. 3 para. 7(a)

F21 Words added by Finance Act 1989 (c. 26, SIF 40:2), s. 18, Sch. 3 para. 7(b)

43 Failure of resolution under Provisional Collection of Taxes Act 1968.

- (1) Where—
 - (a) by virtue of a resolution having effect under the ^{M3}Provisional Collection of Taxes Act 1968 value added tax has been paid at a rate specified in the resolution on the supply of any goods or services by reference to a value determined under section 10(2) above, and
 - (b) by virtue of section 1(6) or (7) or 5(3) of the said Act of 1968 any of that tax is repayable in consequence of the restoration in relation to that supply of a lower rate,

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the amount repayable shall be the difference between the tax paid by reference to that value at the rate specified in the resolution and the tax that would have been payable by reference to that value at the lower rate.

(2) Where—

- (a) by virtue of such a resolution value added tax is chargeable at a rate specified in the resolution on the supply of any goods or services by reference to a value determined under the said section 10(2), but,
- (b) before the tax is paid it ceases to be chargeable at that rate in consequence of the restoration in relation to that supply of a lower rate,

the tax chargeable at the lower rate shall be charged by reference to the same value as that by reference to which tax would have been chargeable at the rate specified in the resolution.

(3) The tax that may be credited as input tax under section 14 above or refunded under section 20 or 21 above does not include tax that has been repaid by virtue of any of the provisions mentioned in subsection (1)(b) above or that would be repayable by virtue of any of those provisions if it had been paid.

Marginal Citations

M3 1968, c. 2.

44 Disclosure of information for statistical purposes.

- (1) For the purpose of the compilation or maintenance by [^{F22}the Department of Trade and Industry or the Central Statistical Office of the Chancellor of the Exchequer] of a central register of businesses, or for the purpose of any statistical survey conducted or to be conducted by [^{F22}that Department or Office], the Commissioners or an authorised officer of the Commissioners may disclose to an authorised officer of [^{F22}that Department or Office] particulars of the following descriptions obtained or recorded by them in pursuance of this Act—
- (a) numbers allocated by the Commissioners on the registration of persons under this Act and reference numbers for members of a group;
 - (b) names, trading styles and addresses of persons so registered or of members of groups and status and trade classifications of businesses; and
 - (c) actual or estimated value of supplies.
- (2) Subject to subsection (3) below, no information obtained by virtue of this section by an officer of [^{F23}the Department of Trade and Industry or the Central Statistical Office] may be disclosed except to an officer of a Government department (including a Northern Ireland department) for the purpose for which the information was obtained, or for a like purpose.
- (3) Subsection (2) above does not prevent the disclosure—
- (a) of any information in the form of a summary so framed as not to enable particulars to be identified as particulars relating to a particular person or to the business carried on by a particular person; or
 - (b) with the consent of any person, of any information enabling particulars to be identified as particulars relating only to him or to a business carried on by him.

Status: Point in time view as at 25/07/1991. This version of this cross heading contains provisions that are not valid for this point in time.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1983 (repealed 1.9.1994), Cross Heading: General. (See end of Document for details)

- (4) If any person who has obtained any information by virtue of this section discloses it in contravention of this section he shall be liable—
- (a) on summary conviction to a fine not exceeding the statutory maximum; and
 - (b) on conviction on indictment to imprisonment for a term not exceeding 2 years or to a fine of any amount or to both.
- (5) In this section references to [^{F24}the Department of Trade and Industry or the Central Statistical Office of the Chancellor of the Exchequer]include references to any Northern Ireland department carrying out similar functions.

Textual Amendments

F22 Words substituted by [S.I. 1989/992, art. 6\(4\)](#), [Sch. 2 para. 1\(2\)\(a\)](#)

F23 Words substituted by [S.I. 1989/992, art. 6\(4\)](#), [Sch. 2 para. 1\(2\)\(b\)](#)

F24 Words substituted by [S.I. 1989/992, art. 6\(4\)](#), [Sch. 2 para. 1\(2\)\(c\)](#)

Status:

Point in time view as at 25/07/1991. This version of this cross heading contains provisions that are not valid for this point in time.

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1983 (repealed 1.9.1994), Cross Heading: General.