



Value Added Tax Act 1983

1983 CHAPTER 55

General

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;
 - (d) the proportion of any supplies that is to be taken as consisting of taxable supplies ;
 - (e) the amount of any refunds under section 21 above ; (f) a claim for a refund under section 22 above ;
 - (g) a claim by a taxable person under section 26 above ;
 - (h) any refusal of an application under section 29 above;
 - (i) any refusal to act or to continue to act on a request under paragraph 11(1)(b) of Schedule 1 to this Act;
 - (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.

Status: This is the original version (as it was originally enacted).

- (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 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 paragraph (b) or (m) 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.
- (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 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 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.