



# Value Added Tax Act 1994

## 1994 CHAPTER 23

### PART IV

#### ADMINISTRATION, COLLECTION AND ENFORCEMENT

##### *Interest, repayment supplements etc. payable by Commissioners*

#### **[<sup>F1</sup>80B Assessments of amounts due under section 80A arrangements.**

- (1) Where any person is liable to pay any amount to the Commissioners in pursuance of an obligation imposed by virtue of section 80A(4)(a), the Commissioners may, to the best of their judgement, assess the amount due from that person and notify it to him.

[ Where—

- <sup>F2</sup>(1A) (a) an amount (“the gross credit”) has been credited to any person under subsection (1) or (1A) of section 80,  
(b) any sums were set against that amount, in accordance with subsection (2A) of that section, and  
(c) the amount reimbursed in accordance with the reimbursement arrangements was less than the gross credit,  
subsection (1B) below applies.

(1B) In any such case—

- (a) the person shall cease to be entitled to so much of the gross credit as exceeds the amount so reimbursed, and  
(b) the Commissioners may, to the best of their judgement, assess the amount due from that person and notify it to him,

but an amount shall not be assessed under this subsection to the extent that the person is liable to pay it to the Commissioners as mentioned in subsection (1) above.

- (1C) In determining the amount that a person is liable to pay as mentioned in subsection (1) above, any amount reimbursed in accordance with the reimbursement arrangements

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*Status: Point in time view as at 22/07/2020. This version of this provision has been superseded.*

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Section 80B. (See end of Document for details)*

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shall be regarded as first reducing so far as possible the amount that he would have been liable so to pay, but for the reimbursement of that amount.

(1D) For the purposes of this section, nil is an amount.

(1E) Any reference in any other provision of this Act to an assessment under subsection (1) above includes, if the context so admits, a reference to an assessment under subsection (1B) above.]

(2) Subsections (2) to (8) of section 78A apply in the case of an assessment under subsection (1) above as they apply in the case of an assessment under section 78A(1).]

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**Textual Amendments**

**F1** Ss. 80A, 80B inserted (19.3.1997) by [1997 c. 16, s. 46\(2\)](#)

**F2** Ss. 80B(1A)-(1E) inserted (with effect in accordance with s. 4(6) of the amending Act) by [Finance \(No. 2\) Act 2005 \(c. 22\), s. 4\(4\)](#)

**Status:**

Point in time view as at 22/07/2020. This version of this provision has been superseded.

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1994, Section 80B.