



Value Added Tax Act 1994

1994 CHAPTER 23

PART V

APPEALS

83 Appeals

Subject to section 84, an appeal shall lie to a tribunal with respect to any of the following matters—

- (a) the registration or cancellation of registration of any person under this Act;
- (b) the VAT chargeable on the supply of any goods or services, on the acquisition of goods from another member State or, subject to section 84(9), on the importation of goods from a place outside the member States;
- (c) the amount of any input tax which may be credited to a person;
- (d) any claim for a refund under any regulations made by virtue of section 13(5);
- (e) the proportion of input tax allowable under section 26;
- (f) a claim by a taxable person under section 27;
- (g) the amount of any refunds under section 35;
- (h) a claim for a refund under section 36 or section 22 of the 1983 Act;
- (j) the amount of any refunds under section 40;
- (k) any refusal of an application under section 43;
- (l) the requirement of any security under section 48(7) or paragraph 4(2) of Schedule 11;
- (m) any refusal or cancellation of certification under section 54 or any refusal to cancel such certification;
- (n) any liability to a penalty or surcharge by virtue of any of sections 59 to 69;
- (o) a decision of the Commissioners under section 61 (in accordance with section 61(5));
- (p) an assessment—
 - (i) under section 73(1) or (2) in respect of a period for which the appellant has made a return under this Act; or

Status: This is the original version (as it was originally enacted).

- (ii) under subsection (7) of that section; or
 - (iii) under section 75;
- or the amount of such an assessment;
- (q) the amount of any penalty, interest or surcharge specified in an assessment under section 76;
 - (r) the making of an assessment on the basis set out in section 77(4);
 - (s) any liability of the Commissioners to pay interest under section 78 or the amount of interest so payable;
 - (t) a claim for the repayment of an amount under section 80;
 - (u) any direction or supplementary direction made under paragraph 2 of Schedule 1;
 - (v) any direction under paragraph 1 or 2 of Schedule 6 or under paragraph 2 of Schedule 4 to the 1983 Act;
 - (w) any direction under paragraph 1 of Schedule 7;
 - (x) any refusal to permit the value of supplies to be determined by a method described in a notice published under paragraph 2(6) of Schedule 11;
 - (y) any refusal of authorisation or termination of authorisation in connection with the scheme made under paragraph 2(7) of Schedule 11;
 - (z) any requirements imposed by the Commissioners in a particular case under paragraph 3(2)(b) of Schedule 11.