



Value Added Tax Act 1994

1994 CHAPTER 23

PART V

APPEALS

^{F1}87 Enforcement of registered or recorded tribunal decisions etc.

- (1) If the decision of a tribunal in England and Wales on an appeal under section 83 is registered by the Commissioners in accordance with rules of court, payment of—
 - (a) any amount which, as a result of the decision, is, or is recoverable as, VAT due from any person, and
 - (b) any costs awarded to the Commissioners by the decision,may be enforced by the High Court as if that amount or, as the case may be, the amount of those costs were an amount due to the Commissioners in pursuance of a judgment or order of the High Court.
- (2) If the decision of a tribunal in Scotland on an appeal under section 83—
 - (a) confirms or varies an amount which is, or is recoverable as, VAT due from any person, or
 - (b) awards costs to the Commissioners,the decision may be recorded for execution in the Books of Council and Session and shall be enforceable accordingly.
- (3) Subsection (4) below shall apply in relation to the decision of a tribunal in Northern Ireland on an appeal under section 83 where—
 - (a) any amount is, or is recoverable as, VAT due from any person, as a result of the decision, whether with or without an award of costs to the Commissioners; or
 - (b) any costs are awarded to the Commissioners by the decision.
- (4) Where this subsection applies—
 - (a) payment of the amount mentioned in paragraph (a) of subsection (3) above or, as the case may be, the amount of the costs mentioned in paragraph (b) of that subsection may be enforced by the Enforcement of Judgments Office; and

Status: Point in time view as at 01/09/1994. This version of this provision has been superseded.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 87. (See end of Document for details)

- (b) a sum equal to any such amount shall be deemed to be payable under a money judgment within the meaning of Article 2(2) of the ^{M1}Judgments Enforcement (Northern Ireland) Order 1981, and the provisions of that Order shall apply accordingly.
- (5) Any reference in this section to a decision of a tribunal includes a reference to an order (however described) made by a tribunal for giving effect to a decision.

Textual Amendments

F1 S. 87 extended (29.4.1996) by 1996 c. 8, s. 57(b)

Modifications etc. (not altering text)

C1 S. 87 amended (28.7.2000) by 2000 c. 17, s. 30, Sch. 6 para. 123(7)

S. 87 amended (11.5.2001) by 2001 c. 9, s. 42(7)

Marginal Citations

M1 S.I.1981/226 (N.I.6).

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