



Finance Act 1995

1995 CHAPTER 4

PART II

VALUE ADDED TAX AND INSURANCE PREMIUM TAX

Value added tax

31 Appeals: payment of amounts shown in returns

- (1) In section 84(2) of the Value Added Tax Act 1994 (appeal not to be entertained unless amounts shown in returns paid, except in certain cases) the words “, except in the case of an appeal against a decision with respect to the matter mentioned in section 83(1),” shall be omitted.
- (2) This section shall apply in relation to appeals brought after the day on which this Act is passed.