



# Finance Act 1978

## 1978 CHAPTER 42

### PART II

#### VALUE ADDED TAX

#### 11 Registration.

(1) ..... <sup>F1</sup>

[<sup>F2</sup>(3) After paragraph 10 of that Schedule (cancellation of registration) there shall be inserted—

“10A Where a registered person who has at any time ceased to be liable to be registered by virtue of paragraph 2 of this Schedule has before that time failed or subsequently failed to make any return or account for or pay any tax as required by or under this Act, the Commissioners may, if they think fit, cancel his registration with effect from such date as they may determine.”

(4) In paragraph 11 of that Schedule (discretionary registration) the existing provisions shall become sub-paragraph (1) and after those provisions there shall be inserted—

“(2) Where the Commissioners refuse to act or to continue to act on a request made by a person under sub-paragraph (1)(b) above, they shall give him written notice of their decision and of the grounds on which it was made.”;

and in section 40(1) of the said Act of 1972 (appeals) after paragraph (g) there shall be inserted—

“(g) any refusal to act or to continue to act on a request under paragraph 11(1)(b) of Schedule 1 to this Act;”.]

(5) ..... <sup>F1</sup>

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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 1978, PART II. (See end of Document for details)*

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**Textual Amendments**

- F1 S. 11 (1)(2)(5)(6) repealed by Finance Act 1980 (c. 48), s. 122, **Sch. 20 Pt. IV**
- F2 S. 11 (3)(4) repealed (E.W.S.) by Value Added Tax Act 1983 (c. 55), s. 50(2), **Sch. 11**

**Modifications etc. (not altering text)**

- C1 “that Schedule” is Schedule 1 to the Finance Act 1972 (c. 41)

**12** ..... F3

**Textual Amendments**

- F3 S. 12 repealed by Value Added Tax Act 1983 (c. 55), s. 50(2), **Sch. 11**

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1978, PART II.