



Finance Act 1997

1997 CHAPTER 16

PART III

VALUE ADDED TAX

Incidental and supplemental provisions etc.

43 Payments on account: appeals.

In section 28 of the Value Added Tax Act 1994 (payments on account), after subsection (2) there shall be inserted the following subsection—

“(2AA) An order under this section may provide for the matters with respect to which an appeal under section 83 lies to a tribunal to include such decisions of the Commissioners under that or any other order under this section as may be specified in the order.”

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1997, Section 43.