



Finance Act 1972

1972 CHAPTER 41

PART I

VALUE ADDED TAX

Appeals

40 Appeals

- (1) An appeal shall lie to a value added tax tribunal constituted in accordance with Schedule 6 to this Act against the decision of the Commissioners with respect to any of the following matters:—
 - (a) the registration or cancellation of registration of any person under this Part of this Act;
 - (b) an assessment under section 31 of this Act or the amount of such an assessment;
 - (c) the tax chargeable on the supply of any goods or services or, subject to subsection (5) of this section, on the importation of any goods;
 - (d) the amount of any input tax which may be deducted by a person;
 - (e) the proportion of any supplies that is to be taken as consisting of taxable supplies ;
 - (f) any refusal to permit the value of supplies to be determined by a method described in a notice published under section 30(3) of this Act;
 - (g) any refusal of an application under section 21 of this Act;
 - (h) any direction under paragraph 1 or paragraph 2 of Schedule 3 to this Act;
 - (i) the requirement of any security under section 32(2) of this Act.
- (2) An appeal under this section shall not be entertained unless the appellant has made all the returns which he was required to make under section 30(2) of this Act and has paid the amounts shown in those returns as payable by him.
- (3) Where the appeal is against a decision with respect to any of the matters mentioned in paragraph (b) or (c) of subsection (1) of this section it shall not be entertained unless—

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- (a) the amount which the Commissioners have determined to be payable as tax has been paid or deposited with them; or
 - (b) on being satisfied that the appellant would otherwise suffer hardship the Commissioners agree or the value added tax tribunal decides that it should be entertained notwithstanding that that amount has not been so paid or deposited.
- (4) Where on an appeal under this section it is found—
- (a) that the whole or part of any amount paid or deposited in pursuance of subsection (3) of this section is not due; or
 - (b) that the whole or part of any amount due to the appellant under section 3(2) of this Act has not been paid;
- so much of that amount as is found not to be due or not to have been paid shall be repaid (or, as the case may be, paid) with interest at such rate as the value added tax tribunal may determine; and where the appeal has been entertained notwithstanding that an amount determined by the Commissioners to be payable as tax has not been paid or deposited and it is found on the appeal that that amount is due the tribunal may, if it thinks fit, direct that that amount shall be paid with interest at such rate as may be specified in the direction.
- (5) No appeal shall lie under this section with respect to any matter that has been or could have been referred to arbitration under section 260 of the Customs and Excise Act 1952 as applied by section 17 of this Act.