



Value Added Tax Act 1994

1994 CHAPTER 23

PART I

THE CHARGE TO TAX

Payment of VAT by taxable persons

28 Payments on account of VAT.

- (1) The Treasury may make an order under this section if they consider it desirable to do so in the interests of the national economy.
 - (2) An order under this section may provide that a taxable person of a description specified in the order shall be under a duty—
 - (a) to pay, on account of any VAT he may become liable to pay in respect of a prescribed accounting period, amounts determined in accordance with the order, and
 - (b) to do so at such times as are so determined.
- [^{F1}(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.]
- [^{F2}(2A) The Commissioners may give directions, to persons who are or may become liable by virtue of any order under this section to make payments on account of VAT, about the manner in which they are to make such payments; and where such a direction has been given to any person and has not subsequently been withdrawn, any duty of that person by virtue of such an order to make such a payment shall have effect as if it included a requirement for the payment to be made in the manner directed.]
- (3) Where an order is made under this section, the Commissioners may make regulations containing such supplementary, incidental or consequential provisions as appear to the Commissioners to be necessary or expedient.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Section 28. (See end of Document for details)

- (4) A provision of an order or regulations under this section may be made in such way as the Treasury or, as the case may be, the Commissioners think fit (whether by amending provisions of or made under the enactments relating to VAT or otherwise).
- (5) An order or regulations under this section may make different provision for different circumstances.

Textual Amendments

F1 S. 28(2AA) inserted (29.4.1996) by [1997 c. 16, s. 43](#)

F2 S. 28(2A) inserted (29.4.1996) by [1996 c. 8, s. 34](#)

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Section 28.