



# Value Added Tax Act 1994

## 1994 CHAPTER 23

### PART V

#### [<sup>F1</sup>REVIEWS AND APPEALS]

#### 83 Appeals.

[<sup>F1</sup>(1)] Subject to [<sup>F2</sup>sections 83G and 84], an appeal shall lie to [<sup>F3</sup>the tribunal] with respect to any of the following matters—

- (a) the registration or cancellation of registration of any person under this Act;
- (b) the VAT chargeable on the supply of any goods or services <sup>F4</sup>... or, subject to section 84(9), on the importation of goods <sup>F5</sup>...;
- (c) the amount of any input tax which may be credited to a person;
- <sup>F6</sup>(d) .....
- [<sup>F7</sup>(da) a decision of the Commissioners under section 18A—
  - (i) as to whether or not a person is to be approved as a fiscal warehousekeeper or the conditions from time to time subject to which he is so approved;
  - (ii) for the withdrawal of any such approval; or
  - (iii) for the withdrawal of fiscal warehouse status from any premises;]
- (e) the proportion of input tax allowable under section 26;
- (f) a claim by a taxable person under section 27;
- [<sup>F8</sup>(fza) a decision of the Commissioners—
  - (i) refusing or withdrawing authorisation for a person's liability to pay VAT (or entitlement to credit for VAT ) to be determined as mentioned in subsection (1) of section 26B;
  - (ii) as to the appropriate percentage or percentages (within the meaning of that section) applicable in a person's case.]
- [<sup>F9</sup>(fa) a decision contained in a notification under paragraph (4) of article 12A of the Value Added Tax (Payments on Account) Order 1993 that an election under paragraph (1) of that article shall cease to have effect;]
- (g) the amount of any refunds under section 35;

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- (h) a claim for a refund under section 36 or section 22 of the 1983 Act;
- [<sup>F10</sup>(ha) any decision of the Commissioners to refuse to make a repayment under a scheme under section 39;]
- <sup>F11</sup>(j) .....
- [<sup>F12</sup>(k) the refusal of an application such as is mentioned in section 43B(1) or (2);
- (ka) the giving of a notice under section 43C(1) or (3);]
- (l) the requirement of any security under section 48(7) or [<sup>F13</sup>paragraph 4(1A) or (2)] of Schedule 11;
- (m) any refusal or cancellation of certification under section 54 or any refusal to cancel such certification;
- (n) any liability to a penalty [<sup>F14</sup>or surcharge] by virtue of any of sections [<sup>F15</sup>[<sup>F16</sup>59][<sup>F16</sup>60] to [<sup>F17</sup>69B]];
- [<sup>F18</sup>(na) any liability to a penalty under section 69C, any assessment of a penalty under that section or the amount of such an assessment;
- (nb) the giving of a decision notice under section 69D or the portion of a penalty assessed under section 69C which is specified in such a notice;]
- (o) a decision of the Commissioners under section 61 (in accordance with section 61(5));
- (p) an assessment—
  - (i) under section 73(1) or (2) in respect of a period for which the appellant has made a return under this Act; or
  - (ii) under [<sup>F19</sup>subsections (7), (7A) or (7B)] of that section; <sup>F20</sup>...
  - <sup>F20</sup>(iii) .....
    - or the amount of such an assessment;
- (q) the amount of any [<sup>F21</sup>penalty, interest or surcharge][<sup>F21</sup>penalty <sup>F22</sup>...] specified in an assessment under section 76;
- (r) the making of an assessment on the basis set out in section 77(4);
- [<sup>F23</sup>(ra) any liability arising by virtue of section 77A;]
- [<sup>F24</sup>(rb) an assessment under section 77C or the amount of such an assessment;]
- (s) [<sup>F25</sup>any liability of the Commissioners to pay interest under section 78 or the amount of interest so payable;]
- [<sup>F26</sup>(sa) [<sup>F25</sup>an assessment under section 78A(1) or the amount of such an assessment]]
- (t) a claim for the [<sup>F27</sup>crediting or] repayment of an amount under section 80 [<sup>F28</sup>an assessment under subsection (4A) of that section or the amount of such an assessment];
- [<sup>F29</sup>(ta) an assessment under section 80B(1) [<sup>F30</sup>or (1B)] or the amount of such an assessment]
- (u) any direction or supplementary direction made under paragraph 2 of Schedule 1;
- (v) any direction under paragraph 1 [<sup>F31</sup>, 1A][<sup>F32</sup>, 2 or 8A] of Schedule 6 or under paragraph 2 of Schedule 4 to the 1983 Act;
- <sup>F33</sup>(w) .....
- [<sup>F34</sup>(wa) any direction or assessment under Schedule 9A;]
- [<sup>F35</sup>(wb) any refusal of the Commissioners to grant any permission under, or otherwise to exercise in favour of a particular person any power conferred by, any provision of Part 1 of Schedule 10;]
- (x) any refusal to permit the value of supplies to be determined by a method described in a notice published under paragraph 2(6) of Schedule 11;

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- (y) any refusal of authorisation or termination of authorisation in connection with the scheme made under paragraph 2(7) of Schedule 11;
- [<sup>F36</sup>(z) any conditions imposed by the Commissioners in a particular case by virtue of paragraph 2B(2)(c) or 3(1) of Schedule 11.]
- [<sup>F37</sup>(zza) a direction under paragraph 6A of Schedule 11;]
- [<sup>F38</sup>(zz) .....]
- [<sup>F39</sup>(za) a direction under paragraph 8 of Schedule 11A,
- (zb) any liability to a penalty under paragraph 10(1) of Schedule 11A, any assessment under paragraph 12(1) of that Schedule or the amount of such an assessment;]
- [<sup>F40</sup>(zc) a decision of the Commissioners about the application of any provision of regulations under paragraph 2 or 6 of Schedule 11, or of regulations under section 135 or 136 of the Finance Act 2002 relating to VAT, which—
  - (i) requires returns to be made or information to be submitted by electronic communications, or
  - (ii) requires records to be kept or preserved in electronic form,
 (including in particular a decision as to whether such a requirement applies and a decision to impose a penalty).]
- [<sup>F41</sup>(2) In the following provisions of this Part, a reference to a decision with respect to which an appeal under this section lies, or has been made, includes any matter listed in subsection (1) whether or not described there as a decision.]

#### Textual Amendments

- F1** S. 83 renumbered as s. 83(1) (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 219(2)**
- F2** Words in s. 83(1) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 219(3)**
- F3** Words in s. 83(1) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 219(4)**
- F4** Words in s. 83(1)(b) omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), **Sch. 8 para. 72(a)(i)** (with [Sch. 8 para. 99](#)) (with savings and transitional provisions in [S.I. 2019/105](#) (as amended by [S.I. 2020/1495](#), regs. 1(2), 21), [S.I. 2020/1545](#), Pt. 4 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); [S.I. 2020/1642](#), reg. 4(b) (with reg. 7)
- F5** Words in s. 83(1)(b) omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), **Sch. 8 para. 72(a)(ii)** (with [Sch. 8 para. 99](#)) (with savings and transitional provisions in [S.I. 2019/105](#) (as amended by [S.I. 2020/1495](#), regs. 1(2), 21), [S.I. 2020/1545](#), Pt. 4 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); [S.I. 2020/1642](#), reg. 4(b) (with reg. 7)
- F6** S. 83(1)(d) omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), **Sch. 8 para. 72(b)** (with [Sch. 8 para. 99](#)) (with savings and transitional provisions in [S.I. 2019/105](#) (as amended by [S.I. 2020/1495](#), regs. 1(2), 21), [S.I. 2020/1545](#), Pt. 4 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); [S.I. 2020/1642](#), reg. 4(b) (with reg. 7)
- F7** S. 83(da) inserted (1.6.1996 with application to any acquisition of goods from another member State and any supply taking place on or after that day) by [1996 c. 8](#), ss. 25, 26, **Sch. 3 para. 12**; [S.I. 1996/1249](#), **art. 2**
- F8** S. 83(fza) inserted (retrospective to 24.4.2002) by [Finance Act 2002 \(c. 23\)](#), **s. 23(2)(4)**
- F9** S. 83(fa) inserted (1.12.1997) by [S.I. 1997/2542](#), **art. 2**
- F10** S. 83(1)(ha) inserted (21.7.2009) by [Finance Act 2009 \(c. 10\)](#), **s. 77(4)**
- F11** S. 83(1)(j) omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), **Sch. 8 para. 72(c)** (with [Sch. 8 para. 99](#)) (with savings and transitional provisions in [S.I. 2019/105](#) (as

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- amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)
- F12** S. 83(k)(ka) substituted (27.7.1999) for s. 83(k) by 1999 c. 16, s. 16, **Sch. 2 para. 3**
- F13** Words in s. 83(l) substituted (retrospective to 10.4.2003) by Finance Act 2003 (c. 14), **s. 17(6)(8)**
- F14** Words in s. 83(1)(n) omitted (1.1.2023 for specified purposes) by virtue of Finance Act 2021 (c. 26), s. 118(2), **Sch. 27 para. 23(a)(i)**; S.I. 2022/1278, reg. 2(3)(4)(a)
- F15** Words in s. 83(n) substituted (28.7.2000) by 2000 c. 17, **s. 137(5)**
- F16** Word in s. 83(1)(n) substituted (1.1.2023 for specified purposes) by Finance Act 2021 (c. 26), s. 118(2), **Sch. 27 para. 23(a)(ii)**; S.I. 2022/1278, reg. 2(3)(4)(a)
- F17** Word in s. 83(n) substituted (19.7.2006) by Finance Act 2006 (c. 25), **s. 21(4)(a)**
- F18** S. 83(1)(na)(nb) inserted (16.11.2017) by Finance (No. 2) Act 2017 (c. 32), **s. 68(5)**
- F19** Words in s. 83(p)(ii) substituted (1.6.1996 with application to any acquisition of goods from another member State and any supply taking place on or after that day) by 1996 c. 8, ss. 25, 26, **Sch. 3 para. 12**; S.I. 1996/1249, **art. 2**
- F20** S. 83(1)(p)(iii) and word omitted (31.12.2020) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), **Sch. 8 para. 72(d)** (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)
- F21** Words in s. 83(1)(q) substituted (1.1.2023 for specified purposes) by Finance Act 2021 (c. 26), s. 118(2), **Sch. 27 para. 23(b)**; S.I. 2022/1278, reg. 2(3)(4)(a)
- F22** Words in s. 83(1)(q) omitted (with effect in accordance with art. 1(3)(b) of the amending S.I.) by virtue of The Finance Act 2009, Sections 101 and 102 (Value Added Tax) (Late Payment Interest and Repayment Interest) (Exceptions and Consequential Amendments) Order 2022 (S.I. 2022/1298), arts. 1(3)(a), **3(13)(a)**
- F23** S. 83(ra) inserted (retrospective to 10.4.2003) by Finance Act 2003 (c. 14), **s. 18(2)(4)**
- F24** S. 83(1)(rb) inserted (15.9.2016) by Finance Act 2016 (c. 24), **s. 124(3)**
- F25** S. 83(1)(s)(sa) omitted (with effect in accordance with art. 1(3)(b) of the amending S.I.) by virtue of The Finance Act 2009, Sections 101 and 102 (Value Added Tax) (Late Payment Interest and Repayment Interest) (Exceptions and Consequential Amendments) Order 2022 (S.I. 2022/1298), arts. 1(3)(a), **3(13)(b)**
- F26** S. 83(sa) inserted (retrospective to 4.12.1996) by 1997 c. 16, **s. 45(2)(5)**
- F27** Words in s. 83(t) inserted (with effect in accordance with s. 4(6) of the amending Act) by Finance (No. 2) Act 2005 (c. 22), **s. 4(5)(a)**
- F28** Words in s. 83(t) inserted (retrospective to 4.12.1996) by 1997 c. 16, **s. 47(7)(9)**
- F29** S. 83(ta) inserted (19.3.1997) by 1997 c. 16, **s. 46(3)**
- F30** Words in s. 83(ta) inserted (with effect in accordance with s. 4(6) of the amending Act) by Finance (No. 2) Act 2005 (c. 22), **s. 4(5)(b)**
- F31** Words in s. 83(v) inserted (22.7.2004) by Finance Act 2004 (c. 12), **s. 22(3)**
- F32** Words in s. 83(1)(v) substituted (with effect in accordance with s. 200(8) of the amending Act) by Finance Act 2012 (c. 14), **s. 200(3)**
- F33** S. 83(1)(w) omitted (31.12.2020) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), **Sch. 8 para. 72(e)** (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)
- F34** S. 83(wa) inserted (29.4.1996) by 1996 c. 8, **s. 31(3)**
- F35** S. 83(wb) inserted (with effect in accordance with art. 1(2) of the amending S.I.) by The Value Added Tax (Buildings and Land) Order 2008 (S.I. 2008/1146), arts. 1(1), **3(2)** (with Sch. 2)
- F36** S. 83(z) substituted (1.12.2003) by Finance Act 2002 (c. 23), **s. 24(4)(b)(5)**; S.I. 2003/3043, art. 2
- F37** S. 83(zz) inserted (19.7.2006) by Finance Act 2006 (c. 25), **s. 21(4)(b)**
- F38** S. 83(zz) omitted (15.12.2007) by virtue of The Money Laundering Regulations 2007 (S.I. 2007/2157), reg. 1(1), **Sch. 6 para. 1**
- F39** S. 83(za)(zb) inserted (22.7.2004 for specified purposes, 1.8.2004 in so far as not already in force) by Finance Act 2004 (c. 12), s. 19(2), **Sch. 2 para. 4**; S.I. 2004/1934, art. 2

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- F40** S. 83(1)(zc) substituted (16.11.2017) by Finance (No. 2) Act 2017 (c. 32), **s. 62(5)**
- F41** S. 83(2) inserted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 219(5)**

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

- C1** Pt. V applied (with modifications) by S.I. 2007/2157, reg. 43(3) (as substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 2 para. 172(4)**)
- C2** Pt. V modified by S.I. 2007/2157, Sch. 5 para. 1 (as substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 2 para. 175**)
- C3** Pt. V modified by S.I. 2007/3298, Sch. 2 para. 2 (as substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 2 para. 181**)
- C4** Pt. V applied (with modifications) by S.I. 2007/3298, reg. 12(2) (as substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 2 para. 178(4)**)
- C5** Pt. 5 applied (with modifications) (31.12.2020) by The Value Added Tax (Accounting Procedures for Import VAT for VAT Registered Persons and Amendment) (EU Exit) Regulations 2019 (S.I. 2019/60), regs. 1, **10(2)** (with reg. 3(1)(2)); S.I. 2020/1641, reg. 2, **Sch.**
- C6** S. 83(1) modified (31.12.2020) by The Value Added Tax (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1546), regs. 1, **18** (with reg. 15); S.I. 2020/1641, reg. 2, **Sch.**
- C7** S. 83(c) modified (20.10.1995) by S.I. 1995/2518, **regs. 182, 195**

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