



# Finance Act 1995

## 1995 CHAPTER 4

### PART II

#### VALUE ADDED TAX AND INSURANCE PREMIUM TAX

##### *Value added tax*

#### **31 Appeals: payment of amounts shown in returns.**

- (1) In section 84(2) of the <sup>M1</sup>Value Added Tax Act 1994 (appeal not to be entertained unless amounts shown in returns paid, except in certain cases) the words “, except in the case of an appeal against a decision with respect to the matter mentioned in section 83(1),” shall be omitted.
- (2) This section shall apply in relation to appeals brought after the day on which this Act is passed.

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#### **Marginal Citations**

**M1** 1994 c. 23.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1995, Section 31.