
STATUTORY INSTRUMENTS

2020 No. 934

The Finance Act 2008, Section 135 (Coronavirus) Order 2020

Specified liabilities

5. A liability that—

- (a) consists of an amount payable under section 73 (failure to make returns etc) of the Value Added Tax Act 1994⁽¹⁾ where the assessment—
 - (i) is in respect of a prescribed accounting period⁽²⁾ where the return to which the prescribed accounting period relates was required by regulation 25 (making of returns) of the Value Added Tax Regulations 1995⁽³⁾ to be made in the period beginning on 20th March 2020 and ending on 30th June 2020, and
 - (ii) is made on or before 31st March 2021, or
- (b) consists of an amount payable during the period beginning on 20th March 2020 and ending on 30th June 2020 under—
 - (i) article 4 (payments on account) of the Value Added Tax (Payments on Account) Order 1993⁽⁴⁾,
 - (ii) regulation 40(2) or (3) (VAT to be accounted for on returns and payment of VAT) of the Value Added Tax Regulations 1995, or
 - (iii) regulation 50(2) (annual accounting scheme) of the Value Added Tax Regulations 1995⁽⁵⁾.

(1) 1994 c. 23. Section 73 was amended by paragraphs 10 and 11 of Schedule 3 to of the Finance Act 1996 (c. 8), section 136(4) of the Finance Act 2000 (c. 17), section 120 of the Finance Act 2008 (c. 9), paragraph 8 of Schedule 28 to the Finance Act 2012 (c. 14), paragraph 64(1) and (3) of Schedule 8 to the Taxation (Cross-border Trade) Act 2018 (c. 22) and S.I. 2016/1034.

(2) Prescribed accounting period has the meaning given by section 25(1) of the Value Added Tax Act 1994.

(3) S.I. 1995/2518. Regulation 25 was amended by S.I. 2000/258, S.I. 2000/794, S.I. 2004/1675, S.I. 2009/2978, S.I. 2012/1899.

(4) S.I. 1993/2001. Article 4(1) was amended by S.I. 1995/291. Article 4(2) was substituted by S.I. 1995/291.

(5) Regulation 50(2) was substituted by S.I. 1996/542. Regulation 50(2)(a)(i) was substituted by S.I. 2002/1142.