
Changes to legislation: Finance Act 2008, Cross Heading: VATA 1994 is up to date with all changes known to be in force on or before 25 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 39

TIME LIMITS FOR ASSESSMENTS, CLAIMS ETC.

VATA 1994

- 32 VATA 1994 is amended as follows.
- 33 In section 33A(4) (refunds of VAT to museums and galleries), for “3 years” substitute “4 years”.

Commencement Information

- II** Sch. 39 para. 33 in force at 1.4.2009 for the purposes of the amendment made by that paragraph by [S.I. 2009/403](#), [art. 2\(1\)](#) (with [art. 3](#))

- 34 (1) Section 77 (assessments: time limits and supplementary assessments) is amended as follows.
- (2) In subsection (1)(a) and (b), for “3 years” substitute “4 years”.
- (3) For subsection (4) substitute—
- “(4) In any case falling within subsection (4A), an assessment of a person (“P”), or of an amount payable by P, may be made at any time not more than 20 years after the end of the prescribed accounting period or the importation, acquisition or event giving rise to the penalty, as appropriate (subject to subsection (5)).
- (4A) Those cases are—
- (a) a case involving a loss of VAT brought about deliberately by P (or by another person acting on P's behalf),
- (b) a case in which P has participated in a transaction knowing that it was part of arrangements of any kind (whether or not legally enforceable) intended to bring about a loss of VAT,
- (c) a case involving a loss of VAT attributable to a failure by P to comply with a notification obligation, and
- (d) a case involving a loss of VAT attributable to a scheme in respect of which P has failed to comply with an obligation under paragraph 6 of Schedule 11A.
- (4B) In subsection (4A) the references to a loss of tax brought about deliberately by P or another person include a loss that arises as a result of a deliberate inaccuracy in a document given to Her Majesty's Revenue and Customs by that person.
- (4C) In subsection (4A)(c) “notification obligation” means an obligation under—

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- (a) paragraph 5, 6, 7 or 14(2) or (3) of Schedule 1,
- (b) paragraph 3 of Schedule 2,
- (c) paragraph 3 or 8(2) of Schedule 3,
- (d) paragraph 3, 4 or 7(2) or (3) of Schedule 3A, or
- (e) regulations under paragraph 2(4) of Schedule 11.”

(4) In subsection (5)—

- (a) in paragraph (a), for “3 years” substitute “ 4 years ”, and
- (b) omit paragraph (b) and the “and” before it.

Commencement Information

I2 Sch. 39 para. 34 in force at 1.4.2009 for the purposes of the amendments made by that paragraph by [S.I. 2009/403](#), [art. 2\(1\)](#) (with [arts. 4, 9](#))

35 In section 78(11) (interest in certain cases of official error), for “three years” substitute “ 4 years ”.

Commencement Information

I3 Sch. 39 para. 35 in force at 1.4.2009 for the purposes of the amendment made by that paragraph by [S.I. 2009/403](#), [art. 2\(1\)](#) (with [art. 5](#))

36 In section 80(4) (credit for, or repayment of, overstated or overpaid VAT), for “3 years” substitute “ 4 years ”.

Commencement Information

I4 Sch. 39 para. 36 in force at 1.4.2009 for the purposes of the amendment made by that paragraph by [S.I. 2009/403](#), [art. 2\(1\)](#) (with [art. 6](#))

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 41 para. 6(1A) inserted by [2015 c. 11 Sch. 20 para. 10\(2\)](#)
- Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by [2015 c. 11 Sch. 20 para. 11\(2\)](#)