STATUTORY INSTRUMENTS

1986 No. 909

VALUE ADDED TAX

The Value Added Tax (Repayment Supplement) Regulations 1986

Made - - -	*29th May* 1986
Laid before the House of Commons	*6th June* 1986
Coming into Operation	*1st October* 1986

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 20(2) of the Finance Act 1985(**a**) and of all other powers enabling them in that behalf, hereby make the following Regulations:

1. These Regulations may be cited as the Value Added Tax (Repayment Supplement) Regulations 1986 and shall come into operation on 1st October 1986.

2. In these Regulations the "Principal Act" means the Value Added Tax Act 1983(**b**).

3. In computing the period of thirty days referred to in section 20(1)(*c*) of the Finance Act 1985, periods referable to the following matters shall be left out of account:

(*a*) the raising and answering of any reasonable inquiry relating to the return referred to in section 20(1)(*b*) of the Finance Act 1985;

(*b*) the correction by the Commissioners of any errors or omissions in that return;

(*c*) any such continuing failure to submit returns or pay tax as is referred to in section 14(7) of the Principal Act; and

(*d*) compliance with any such condition as is referred to in paragraph 5(1) of Schedule 7 to the Principal Act.

4. For the purpose of determining the duration of the periods referred to in regulation 3 above, the following rules shall apply-

(*a*) in the case of the period mentioned in regulation 3(*a*) above, it shall be taken to have begun on the date recorded by the Commissioners in a box containing the legend "For Official Use" on the return as being the date when the inquiry was first raised by them; and it shall be taken to have ended on the date recorded by the Commissioners in that box as being the date when a complete answer to the inquiry was received by them;

(**a**) 1985 c.54. (**b**) 1983 c.55.

(*b*) in the case of the period mentioned in regulation 3(*b*) above, it shall be taken to have begun on the date recorded by the Commissioners in a box containing the legend "For Official Use" on the return as being the date when the error or omission first came to their notice; and it shall be taken to have ended on the date recorded by the Commissioners in that box as being the date when the error or omission was corrected by them;

(*c*) in the case of the period mentioned in regulation 3(*c*) above, it shall be determined in accordance with a certificate of the Commissioners made under paragraph 11(1) of Schedule 7 to the Principal Act; and

(*d*) in the case of the period mentioned in regulation 3(*d*) above, it shall be taken to have begun on the date shown on the written notice of the Commissioners which required the production of the documents or the giving of the security; and it shall be taken to have ended on the date shown on the letter sent by the Commissioners acknowledging receipt of the documents or the security.

Bryce Knox,
Commissioner of Customs and Excise.

29th May 1986.

King's Beam House,
Mark Lane,
London, EC3R 7HE.

EXPLANATORY NOTE

(*This Note is not part of the Regulations.*)

Under section 20 of the Finance Act 1985, a person becomes entitled to a repayment supplement where the Commissioners have not remitted a payment of tax owing to him within 30 days of its becoming due. These Regulations provide for 4 specified sets of circumstances in which that 30 day period is to be treated as extended. They also set out the rules that are to apply for the purpose of determining the duration of such extensions.

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