Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 3. (See end of Document for details)

SCHEDULES

SCHEDULE 9

EXEMPTIONS

PART II

THE GROUPS

Modifications etc. (not altering text)

C1 Sch. 9 Pt. 2 applied by S.I. 1995/2518, reg. 84(5) (as substituted (with effect in accordance with reg. 1(3) of the amending S.I.) by Value Added Tax (Amendment) (No.2) Regulations 2003 (S.I. 2003/1069), regs. 1(1), 9)

GROUP 5— FINANCE

The provision of the facility of instalment credit finance in a hire-purchase, conditional sale or credit sale agreement for which facility a separate charge is made and disclosed to the recipient of the supply of goods.

Changes to legislation:There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 3.