



Finance Act 1984

1984 CHAPTER 43

CHAPTER II

VALUE ADDED TAX

13 Certain zero-rated supplies and transactions.

In section 16 of the Value Added Tax Act 1983 (zero-rating) in subsection (5) (certain supplies outside the United Kingdom and other transactions to be treated as supplies of goods or services in the United Kingdom) the words "of a supply of goods or services outside the United Kingdom or" and "supply or" shall be omitted.

Status:

Point in time view as at 05/11/1993. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1984, Section 13.