



# Finance Act 1985

## 1985 CHAPTER 54

### PART I

#### CUSTOMS AND EXCISE AND VALUE ADDED TAX

### CHAPTER II

#### VALUE ADDED TAX

**Modifications etc. (not altering text)**

**C1** Pt. I Chapter II (ss. 11-13) modified by [Finance Act 1988 \(c. 39, SIF 40:2\)](#), [s. 21\(a\)](#)

*Newspaper advertisements*

**F1**<sup>11</sup> .....

**Textual Amendments**

**F1** [S. 11](#) repealed (1.9.1994 with effect as mentioned in [s. 101\(1\)](#) of the amending Act) by [1994 c. 23](#), [ss. 100\(2\)](#), [Sch. 15](#)

*Offences etc.*

**F2**<sup>12</sup> .....

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1985, Chapter II. (See end of Document for details)*

**Textual Amendments**

**F2** S. 12 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), **Sch. 15**

*Civil penalties*

**F3** **13** .....

**Textual Amendments**

**F3** S. 13 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), **Sch. 15**

**F4** **13A** .....

**Textual Amendments**

**F4** S. 13A repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), **Sch. 15**

**F5** **14** .....

**Textual Amendments**

**F5** S. 14 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), **Sch. 15**

**F6** **14A** .....

**Textual Amendments**

**F6** S. 14A repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), **Sch. 15**

**F7** **14B** .....

**Textual Amendments**

**F7** S. 14B repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), **Sch. 15**

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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1985, Chapter II. (See end of Document for details)*

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**F8** **15** .....

**Textual Amendments**

**F8** S. 15 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), **Sch. 15** (and subject to amendment by 1995 c. 4, s. 32(2)-(4))

**F9** **15A** .....

**Textual Amendments**

**F9** S. 15A repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), **Sch. 15**

**F10** **16** .....

**Textual Amendments**

**F10** S. 16 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), **Sch. 15**

**F11** **17** .....

**Textual Amendments**

**F11** S. 17 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), **Sch. 15**

**F12** **17A** .....

**Textual Amendments**

**F12** S. 17A repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), **Sch. 15**

*Interest, surcharges and supplements*

**F13** **18** .....

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1985, Chapter II. (See end of Document for details)*

**Textual Amendments**

**F13** S. 18 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), **Sch. 15**

**F14** **19** .....

**Textual Amendments**

**F14** S. 19 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), **Sch. 15**

**F15** **20** .....

**Textual Amendments**

**F15** S. 20 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), **Sch. 15**

*Assessments, records and information*

**F16** **21** .....

**Textual Amendments**

**F16** S. 21 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), **Sch. 15**

**F17** **22** .....

**Textual Amendments**

**F17** S. 22 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23 ss. 100(2), Sch. 15

**F18** **23** .....

**Textual Amendments**

**F18** S. 23 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), **Sch. 15**

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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1985, Chapter II. (See end of Document for details)*

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### *Appeals*

F19 **24** .....

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**Textual Amendments**

**F19** S. 24 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), [Sch. 15](#)

F20 **25** .....

.....  
**Textual Amendments**

**F20** S. 25 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), [Sch. 15](#)

F21 **26** .....

.....  
**Textual Amendments**

**F21** S. 26 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), [Sch. 15](#)

F22 **27** .....

.....  
**Textual Amendments**

**F22** S. 27 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), [Sch. 15](#)

### *Miscellaneous*

F23 **28** .....

.....  
**Textual Amendments**

**F23** S. 28 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), [Sch. 15](#)

F24 **29** .....

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1985, Chapter II. (See end of Document for details)*

**Textual Amendments**

**F24** S. 29 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), **Sch. 15**

**F25** **30** .....

**Textual Amendments**

**F25** S. 30 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), **Sch. 15**

**F26** **31** .....

**Textual Amendments**

**F26** S. 31 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), **Sch. 15**

**32** ..... **F27**

**Textual Amendments**

**F27** S. 32 repealed by Finance Act 1990 (c. 29, SIF 40:2), s. 132, **Sch. 19 Pt. III** Note 1 and is expressed to be repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), **Sch. 15**

**F28** **33** .....

**Textual Amendments**

**F28** S. 33 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), **Sch. 15**

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1985, Chapter II.