

# Finance Act 1991

## **1991 CHAPTER 31**

PART I

#### CUSTOMS AND EXCISE, VALUE ADDED TAX AND CAR TAX

## **CHAPTER II**

VALUE ADDED TAX

<sup>F1</sup>14 .....

 F1
 S. 14 repealed (1.9.1994) by 1994 c. 23, ss. 100(2), 101(1), Sch. 15

## Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1991, Section 14.