
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 1992,
Cross Heading: The Income and Corporation Taxes Act 1988 (c. 1). (See end of Document for details)

SCHEDULES

SCHEDULE 3

VALUE ADDED TAX: ABOLITION OF FISCAL FRONTIERS ETC.

Commencement Information

- II** Sch. 3 wholly in force; Sch. 3 not in force at Royal Assent see s. 14(3); Sch. 3 partly in force at 1.8.1992 by S.I. 1992/1867, art. 3, Sch. Pt. I; Sch. 3 partly in force at 1.12.1992 S.I. 1992/2979, art. 4, Sch. Pt. II; Sch. 3 in force, insofar as not already in force, at 1.1.1993 by S.I. 1992/3261, art. 3, Sch. (with transitional provisions in arts. 4, 5, 6, and 7).

PART III

CONSEQUENTIAL AMENDMENTS OF OTHER ENACTMENTS

The Income and Corporation Taxes Act 1988 (c. 1)

- 95 In section 827(1)(a) of the Income and Corporation Taxes Act 1988 (deduction of VAT penalties under sections 13 to 17 of the ^{M1}Finance Act 1985), for “17” there shall be substituted “ 17A ”.

Commencement Information

- II** Sch. 3 para. 95 wholly in force; Sch. 3 not in force at Royal Assent see s. 14(3); Sch. 3 partly in force at 1.12.1992 by S.I. 1992/2979, art. 4, Sch. Pt. II; Sch. 3 in force, insofar as not already in force, at 1.1.1993 by S.I. 1992/3261, art. 3, Sch. (with transitional provisions in arts. 4, 5, 6, and 7).

Marginal Citations

- M1** 1985 c. 54.

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