

Status: Point in time view as at 01/04/2000.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 1. (See end of Document for details)

SCHEDULES

SCHEDULE 9 **U.K.**

EXEMPTIONS

PART II **U.K.**

THE GROUPS

GROUP 11— WORKS OF ART ETC **U.K.**

Item No.

- 1 The disposal of an object with respect to which estate duty is not chargeable by virtue of section 30(3) of the ^{M1}Finance Act 1953, section 34(1) of the ^{M2}Finance Act 1956 or the proviso to section 40(2) of the ^{M3}Finance Act 1930.

Marginal Citations

- M1** 1953 c.34.
M2 1956 c.54.
M3 1930 c.28.

Status:

Point in time view as at 01/04/2000.

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 1.