



# Value Added Tax Act 1994

## 1994 CHAPTER 23

### PART IV

#### ADMINISTRATION, COLLECTION AND ENFORCEMENT

#### *[<sup>F1</sup>Disclosure of avoidance schemes]*

#### **[<sup>F1</sup>58B Payment by cheque**

Regulations under section 95(1) of the Finance Act 2007 (payment by cheque) may, in particular, provide for a payment which is made by cheque in contravention of regulations under section 25(1) above to be treated as made when the cheque clears, as defined in the regulations under section 95(1) of that Act.]

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#### **Textual Amendments**

**F1** S. 58B inserted (19.7.2007) by [Finance Act 2007 \(c. 11\)](#), s. **95(8)**

**Status:**

Point in time view as at 01/11/2017.

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1994, Section 58B.