



# Value Added Tax Act 1994

## 1994 CHAPTER 23

### PART IV

#### ADMINISTRATION, COLLECTION AND ENFORCEMENT

##### *Assessments of VAT and other payments due*

#### [<sup>F1</sup>76A Section 76: cases involving special accounting schemes

- (1) References in section 76 to a prescribed accounting period are to be read as including a tax period so far as that is necessary for the purposes of the references in section 76(1) (a) to paragraph 16F of Schedule 3B and paragraph 26 of Schedule 3BA (assessment of surcharge in certain cases involving special accounting schemes).
- (2) References in section 77 to a prescribed accounting period are to be read accordingly.
- (3) In this section and section 76 “tax period” means a tax period as defined in paragraph 23(1) of Schedule 3B or paragraph 38(1) of Schedule 3BA, as the case requires.]

#### Textual Amendments

- F1** [S. 76A](#) inserted (with effect in accordance with Sch. 22 para. 23 of the amending Act) by [Finance Act 2014 \(c. 26\)](#), [Sch. 22 para. 14](#)

**Status:**

Point in time view as at 01/04/2016. This version of this provision has been superseded.

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1994, Section 76A.