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**Changes to legislation:** Communications Act 2003, Cross Heading: Value Added Tax Act 1994 is up to date with all changes known to be in force on or before 25 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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## SCHEDULES

### SCHEDULE 17

#### MINOR AND CONSEQUENTIAL AMENDMENTS

##### *Value Added Tax Act 1994*

- 129 (1) The Value Added Tax Act 1994 (c. 23) shall be amended as follows.
- (2) In section 33 (refunds of VAT in certain cases)—
- (a) in subsection (3), for paragraph (j) there shall be substituted—
- “(j) the appointed news provider referred to in section 280 of the Communications Act 2003; and”;
- (b) in subsection (5), for “a nominated” there shall be substituted “an appointed”.
- (3) In Part 2 of Schedule 9 (exemptions), in Note (1) in Group 12 (fund-raising events by charities etc.), for “a telecommunications system (within the meaning of the Telecommunications Act 1984)” there shall be substituted “an electronic communications network”.

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#### **Commencement Information**

- I1** Sch. 17 para. 129(1)(3) in force at 25.7.2003 for specified purposes by [S.I. 2003/1900](#), arts. 1(2), 2(1), [Sch. 1](#) (with [art. 3](#)) (as amended by [S.I. 2003/3142](#), art. 1(3))
- I2** Sch. 17 para. 129(1) (3) in force at 29.12.2003 in so far as not already in force by [S.I. 2003/3142](#), art. 3(1), [Sch. 1](#) (with [art. 11](#))
- I3** Sch. 17 para. 129(2) in force at 29.12.2003 by [S.I. 2003/3142](#), art. 3(1), [Sch. 1](#) (with [art. 11](#))

**Changes to legislation:**

Communications Act 2003, Cross Heading: Value Added Tax Act 1994 is up to date with all changes known to be in force on or before 25 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

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**Changes and effects yet to be applied to :**

- specified provision(s) amendment to earlier commencing SI 2003/1900, art. 3(2) by [S.I. 2003/3142 art. 1\(3\)](#)
- specified provision(s) amendment to earlier commencing SI 2003/3142 by [S.I. 2004/1492 art. 2](#)
- specified provision(s) amendment to earlier commencing SI 2003/3142 by [S.I. 2004/697 art. 2](#)
- specified provision(s) amendment to earlier commencing SI 2003/3142 art. 4 Sch. 2 by [S.I. 2004/545 art. 2](#)

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Pt. 3B inserted by [2024 c. 15 s. 48\(1\)](#)
- Pt 4A Ch. 1 heading inserted by [2024 c. 15 s. 37\(2\)](#)
- Pt. 4A Ch. 2 and cross-heading inserted by [2024 c. 15 s. 37\(5\)](#)
- Pt. 4A Ch. 3 inserted by [2024 c. 15 Sch. 5](#)
- Pt. 4A Ch. 4 heading inserted by [2024 c. 15 Sch. 6 para. 2](#)
- Pt. 4A Ch. 5 heading inserted by [2024 c. 15 Sch. 6 para. 9](#)
- s. 362AZ12(6) applied by 1990 c. 42, s. 18A(5) (as inserted) by [2024 c. 15 s. 19\(3\)](#)
- s. 362AZ12(6) applied by 1996 c. 55, s. 98(2D) (as substituted) by [2024 c. 15 s. 20\(2\)](#)
- s. 124Q(7)(a) words substituted by [2013 c. 22 Sch. 9 para. 52](#)
- s. 148A and cross-heading inserted by [2022 c. 46 s. 73\(2\)](#)
- s. 198B(1A) inserted by [2024 c. 15 s. 30\(3\)\(b\)](#)
- s. 198B(3A) inserted by [2024 c. 15 s. 30\(3\)\(d\)](#)
- s. 198AA inserted by [2024 c. 15 s. 30\(2\)](#)
- s. 204A-204C substituted for s. 204-206 by [2024 c. 15 s. 32\(2\)](#)
- s. 245(1)(c) inserted by [2024 c. 15 s. 46\(2\)](#)
- s. 245(3A)-(3C) inserted by [2024 c. 15 s. 46\(3\)](#)
- s. 264(3)-(8F) substituted for s. 264(3)-(8) by [2024 c. 15 s. 1\(2\)](#)
- s. 264(10A)(10B) inserted by [2024 c. 15 s. 1\(3\)](#)
- s. 264(11)-(11B) substituted for s. 264(11) by [2024 c. 15 s. 1\(4\)](#)
- s. 264(13)-(16) substituted for s. 264(13) by [2024 c. 15 s. 1\(5\)](#)
- s. 265(6)(7) inserted by [2024 c. 15 s. 3\(4\)](#)
- s. 266(2A) inserted by [2024 c. 15 s. 4\(2\)](#)
- s. 270(3)(ca) inserted by [2024 c. 15 s. 6\(3\)](#)
- s. 270(4A) inserted by [2024 c. 15 s. 6\(4\)](#)
- s. 270(7A) inserted by [2024 c. 15 s. 6\(7\)](#)
- s. 277(12A) inserted by [2024 c. 15 s. 8\(9\)](#)
- s. 277(14) inserted by [2024 c. 15 s. 8\(11\)](#)
- s. 278(1)(1A) substituted for s. 278(1) by [2024 c. 15 s. 9\(2\)](#)
- s. 278(7A) inserted by [2024 c. 15 s. 9\(4\)](#)
- s. 278(12) inserted by [2024 c. 15 s. 9\(5\)](#)
- s. 278A inserted by [2024 c. 15 s. 10](#)
- s. 278B inserted by [2024 c. 15 s. 11](#)
- s. 278C inserted by [2024 c. 15 s. 12](#)
- s. 285(3)(h) inserted by [2024 c. 15 s. 13\(3\)](#)

- s. 285(10) inserted by [2024 c. 15 s. 13\(4\)](#)
- s. 286(1)(a)(aa) substituted for s. 286(1)(a) by [2024 c. 15 s. 14\(2\)\(b\)](#)
- s. 286(3)(a)(aa) substituted for s. 286(3)(a) by [2024 c. 15 s. 14\(3\)\(b\)](#)
- s. 286(8) inserted by [2024 c. 15 s. 14\(6\)](#)
- s. 288(1)(a)(aa) substituted for s. 288(1)(a) by [2024 c. 15 s. 14\(8\)\(b\)](#)
- s. 288(6) inserted by [2024 c. 15 s. 14\(10\)](#)
- s. 290(5) inserted by [2024 c. 15 s. 15\(3\)](#)
- s. 290(6) inserted by [2024 c. 15 s. 15\(4\)](#)
- s. 315(6)(c) omitted by [2024 c. 15 s. 47\(9\)](#)
- s. 315A inserted by [2024 c. 15 s. 44\(9\)](#)
- s. 335B(1A) inserted by [2024 c. 15 Sch. 12 para. 4\(3\)](#)
- s. 338A338B and cross-heading inserted by [2024 c. 15 s. 18](#)
- s. 351(4)(aa) inserted by [2024 c. 15 Sch. 2 para. 58\(2\)\(b\)](#)
- s. 351(5)(aa) substituted for s. 351(5)(a) by [2024 c. 15 Sch. 2 para. 58\(3\)\(a\)](#)
- s. 353(4)(aa) inserted by [2024 c. 15 Sch. 2 para. 59\(2\)\(b\)](#)
- s. 359A and cross-heading inserted by [2024 c. 15 s. 45](#)
- s. 368B(A2) inserted by [2024 c. 15 s. 37\(4\)](#)
- s. 368E(3)(zza) inserted by [2024 c. 15 Sch. 12 para. 9\(2\)](#)
- s. 368E(5)(d)(e) inserted by [2017 c. 30 s. 94\(3\)](#)
- s. 368I(1A) inserted by [2024 c. 15 Sch. 6 para. 3\(4\)](#)
- s. 368I(8A) inserted by [2024 c. 15 Sch. 8 para. 8](#)
- s. 368K(1A) inserted by [2024 c. 15 Sch. 6 para. 5\(3\)](#)
- s. 368M(2A) inserted by [2024 c. 15 Sch. 6 para. 7\(3\)](#)
- s. 368O368OZA substituted for s. 368O by [2024 c. 15 Sch. 6 para. 11\(1\)](#)
- s. 368AA368AB inserted by [2024 c. 15 s. 37\(3\)](#)
- s. 368BB(7) inserted by [2024 c. 15 Sch. 8 para. 3](#)
- s. 368IA(8A) inserted by [2024 c. 15 Sch. 8 para. 9](#)
- s. 368NA(8A)(8B) inserted by [2024 c. 15 Sch. 6 para. 10\(3\)](#)
- s. 368OB and cross-heading inserted by [2024 c. 15 s. 38\(1\)](#)
- s. 368QA inserted by [2024 c. 15 Sch. 8 para. 12\(1\)](#)
- s. 392A and cross-heading inserted by [2024 c. 15 s. 49\(2\)](#)
- s. 392B inserted by [2024 c. 15 s. 49\(4\)](#)
- s. 393(6)(ab) inserted by [2024 c. 15 s. 38\(2\)](#)
- s. 400(1)(ha) words inserted by [2024 c. 15 Sch. 9 para. 4](#)
- s. 402(2A)(zza) inserted by [2024 c. 15 s. 46\(4\)](#)
- s. 402(2A)(zzb) inserted by [2024 c. 15 s. 44\(10\)](#)
- s. 402(2A)(za)(zb) inserted by [2022 c. 46 Sch. para. 2](#)
- Sch. 3A para. 21(6) inserted by [2022 c. 46 Sch. para. 3\(5\)\(b\)](#)
- Sch. 3A para. 37(3)(aza) inserted by [2022 c. 46 Sch. para. 3\(9\)](#)
- Sch. 3A para. 84(1)(aza) inserted by [2022 c. 46 Sch. para. 3\(10\)](#)
- Sch. 3A para. 103(1)(ca) inserted by [2022 c. 46 s. 70](#)
- Sch. 3A para. 119A inserted by [2022 c. 46 s. 72](#)
- Sch. 3A Pt. 4ZA inserted by [2022 c. 46 s. 67\(1\)](#)
- Sch. 9 para. 1(1)(ab) inserted by [2024 c. 15 Sch. 2 para. 62](#)
- Sch. 12 para. 1(15) inserted by [2024 c. 15 Sch. 1 para. 1\(10\)](#)
- Sch. 12 para. 7(14) inserted by [2024 c. 15 Sch. 1 para. 2\(10\)](#)
- Sch. 12 para. 8(7A) inserted by [2024 c. 15 Sch. 1 para. 3\(5\)](#)
- Sch. 12 para. 8(13) inserted by [2024 c. 15 Sch. 1 para. 3\(8\)](#)
- Sch. 12 para. 10(1)(b) and word inserted by [2024 c. 15 Sch. 1 para. 4\(b\)](#)
- Sch. 12 para. 10(4)(h) inserted by [2024 c. 15 Sch. 1 para. 4\(c\)](#)
- Sch. 12 para. 10(12) inserted by [2024 c. 15 Sch. 1 para. 4\(d\)](#)
- Sch. 12 para. 4(2A) inserted by [2024 c. 15 Sch. 4 para. 52\(4\)](#)
- Sch. 12 para. 3(6)-(7B) substituted for Sch. 12 para. 3(6)(7) by [2024 c. 15 Sch. 4 para. 51\(4\)](#)
- Sch. 12 para. 8(1)-(1C) substituted for Sch. 12 para. 8(1) by [2024 c. 15 Sch. 1 para. 3\(2\)](#)
- Sch. 16A inserted by [2024 c. 15 Sch. 10](#)

– Sch. 16B inserted by [2024 c. 15 Sch. 11](#)