

*Status: Point in time view as at 06/04/2014.*

**Changes to legislation:** Tribunals, Courts and Enforcement Act 2007, Cross Heading: Value Added Tax Act 1994 (c. 23) is up to date with all changes known to be in force on or before 20 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)

## SCHEDULES

### SCHEDULE 13

#### TAKING CONTROL OF GOODS: AMENDMENTS

##### *Value Added Tax Act 1994 (c. 23)*

117 The Value Added Tax Act 1994 is amended as follows.

#### Commencement Information

**I1** Sch. 13 para. 117 in force at 6.4.2014 by S.I. 2014/768, art. 2(1)(b)

118 In section 48 (VAT representatives), in subsection (7A) after “enforcement” insert “by taking control of goods or, in Northern Ireland,”.

#### Commencement Information

**I2** Sch. 13 para. 118 in force at 6.4.2014 by S.I. 2014/768, art. 2(1)(b)

<sup>F1</sup>119 .....

#### Textual Amendments

**F1** Sch. 13 para. 119 omitted (5.4.2014) by virtue of Finance Act 2008 (c. 9), s. 129(4), Sch. 43 para. 11(d); S.I. 2014/906, art. 3

#### Commencement Information

**I3** Sch. 13 para. 119 in force at 6.4.2014 by S.I. 2014/768, art. 2(1)(b)

120 In section 68 (breach of walking possession agreements) for subsection (5) substitute—

“(5) This section extends only to Northern Ireland.”

#### Commencement Information

**I4** Sch. 13 para. 120 in force at 6.4.2014 by S.I. 2014/768, art. 2(1)(b)

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