



# Value Added Tax Act 1983

1983 CHAPTER 55

**U.K.**

An Act to consolidate the enactments relating to value added tax. [26th July 1983]

Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

## **Modifications etc. (not altering text)**

- C1** Act modified (1.8.1992) by S.I. 1980/442, **art. 5(3A)** (as inserted by S.I. 1992/627, **arts. 2(d)**).
- C2** Act modified by Finance Act 1986 (c. 41, SIF 40:2), **ss. 9(5), 14(6)** and Finance Act 1988 (c. 39, SIF 40:2), **s. 21(a)**; S.I. 1989/472, **art. 3(1)**; S.I. 1987/1806, **art. 10(1)** (as substituted by S.I. 1990/751, **art. 4**).
- C3** Act extended (1.1.1993) by Finance (No. 2) Act 1992 (c. 48), **s. 14(1)(b)**; S.I. 1992/3261, **art. 3**, Sch. (with art. 4).
- C4** Act amended (1.7.1994) by 1994 c. 9, **s. 7(2)(b)** (with s. 19(3)); S.I. 1994/1690, **art. 2**  
Act amended (retrospectively) by 1997 c. 16, **s. 35(3)(4)**

**Status:**

Point in time view as at 01/05/1992.

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1983 (repealed 1.9.1994), Introductory Text.