



Value Added Tax Act 1983 (repealed 1.9.1994)

1983 CHAPTER 55

Credit for input tax against output tax

Textual Amendments applied to the whole legislation

F1 Act repealed (1.9.1994) by [1994 c. 23, ss. 100\(2\), 101\(2\)](#), [Sch. 15](#) (with [Sch. 13 paras. 2, 6, 9](#))

Status:

This version of this provision no longer has effect.

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1983 (repealed 1.9.1994), Section 14.