



# Value Added Tax Act 1983 (repealed 1.9.1994)

## 1983 CHAPTER 55

### *Special cases*

#### **28 Local authorities.**

- (1) A local authority which makes taxable supplies is liable to be registered under this Act, whatever the value of the supplies; and accordingly Schedule 1 to this Act shall apply, in a case where the value of the taxable supplies made by a local authority in any period of one year does not exceed the sum for the time being specified in paragraph [F11(1)(a)] of that Schedule, as if that value exceeded that sum.
- (2) In this section “local authority” has the same meaning as in section 20 above.

#### **Textual Amendments**

**F1** Words substituted by [Finance Act 1990 \(c. 29, SIF 40:2\)](#), [s. 10\(8\)\(9\)](#)

**Status:**

Point in time view as at 01/04/1992. This version of this provision has been superseded.

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1983 (repealed 1.9.1994), Section 28.