



# Finance Act 1984

## 1984 CHAPTER 43

### CHAPTER II

#### VALUE ADDED TAX

#### **10 Zero-rating.**

- (1) Schedule 5 to the Value Added Tax Act 1983 (zero-rating) shall have effect subject to the modifications in Schedule 6 to this Act.
- (2) In Schedule 6 to this Act—
  - (a) Part I has effect with respect to supplies made on or after 1st May 1984; and
  - (b) Parts II and III have effect with respect to supplies made on or after 1st June 1984.

**Status:**

Point in time view as at 01/02/1991. This version of this provision has been superseded.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1984, Section 10.