



# Finance Act 1988

## 1988 CHAPTER 39

### <sup>F1</sup>PART II

#### VALUE ADDED TAX

#### *Civil penalties*

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#### **Textual Amendments**

**F1** [Pt. II](#) (ss. 13-22) repealed (1.9.1994 with effect as mentioned in s. 101(1)) by [1994 c. 23, ss. 100\(2\), 101\(1\)](#), [Sch. 15](#)

**Status:**

This version of this provision no longer has effect.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1988, Section 17.