

Status: Point in time view as at 13/10/1993.

Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 1992, Part V. (See end of Document for details)

SCHEDULES

SCHEDULE 18

REPEALS

PART V

VALUE ADDED TAX

(1) Abolition of fiscal frontiers

Commencement Information

- II** Repeals in Sch. 18 Pt. V(1) expressed to come into force in accordance with s. 14(3); s. 14 and Sch. 3 partly in force at 1.8.1992 see s. 14(3) and S.I. 1992/1867, art. 3, **Sch. Pt. I**; s. 14 and Sch. 3 partly in force at 1.12.1992 see s. 14(3) and S.I. 1992/2979, art. 3, **Sch. Pt. II**; s. 14 and Sch. 3 in force insofar as not already in force at 1.1.1993 see s. 14(3) and S.I. 1992/3261, art. 3, **Sch.**

Chapter	Short title	Extent of repeal
1983 c. 55.	The Value Added Tax Act 1983.	<p>In section 2, in subsection (2), the words from the beginning to “and” and subsections (4) and (5).</p> <p>In section 7(4), paragraph (a).</p> <p>In section 9(1), the word “and” at the end of paragraph (a).</p> <p>Section 10(6).</p> <p>Section 11(3) and (4).</p> <p>In section 14(3), the word “and” at the end of paragraph (a).</p> <p>In section 15(2), paragraph (c).</p> <p>In section 20(1), the words “or on the importation of goods by”.</p>

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		In section 21(1), the words “or on the importation of goods by”.
		Section 32(1).
		Section 36(3).
		In section 40(1)(j), the word “2”.
		In Schedule 1—
		(a) in paragraph 5A(2), paragraph (b) and the word “or” immediately preceding it; and
		(b) in paragraph 15, the words from the beginning to “Act and”.
		In Schedule 4, paragraphs 2 and 5 and, in paragraph 13, the word “2”.
		In Schedule 5, in Item 1 of Group 15, the words “of imported goods”.
		In Schedule 10, in the words in brackets in paragraph 6, the word “acquired”.
1985 c. 54.	The Finance Act 1985.	In section 22(7), the words “sub-paragraph (1) or sub-paragraph (2) of”.
1987 c. 16.	The Finance Act 1987.	Section 12(3).
		Section 13(2) and (3).
1988 c. 39.	The Finance Act 1988.	In section 14(8), paragraph (a).

These repeals come into force in accordance with section 14(3) of this Act.

(2) Fuel and power

Chapter	Short title	Extent of repeal
1983 c. 55.	The Value Added Tax Act 1983.	In Schedule 5, in Note (8) to Group 7, the words from “upon which” to “be charged”.

This repeal has effect in accordance with section 17 of this Act.

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