

Status: This version of this provision no longer has effect.

Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 1992, Paragraph 23. (See end of Document for details)

SCHEDULES

SCHEDULE 3

VALUE ADDED TAX: ABOLITION OF FISCAL FRONTIERS ETC.

Commencement Information

- II** Sch. 3 wholly in force; Sch. 3 not in force at Royal Assent see s. 14(3); Sch. 3 partly in force at 1.8.1992 by S.I. 1992/1867, art. 3, Sch. Pt. I; Sch. 3 partly in force at 1.12.1992 S.I. 1992/2979, art. 4, Sch. Pt. II; Sch. 3 in force, insofar as not already in force, at 1.1.1993 by S.I. 1992/3261, art. 3, Sch. (with transitional provisions in arts. 4, 5, 6, and 7).

^{F1}PART I

Textual Amendments

- F1** Sch. 3 Pt. I repealed (1.9.1994) by 1994 c. 23, ss. 100(2), 101(1), Sch. 15

Refunds of tax

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- 23 (1) In subsection (1) of section 21 (refund of tax to persons constructing buildings)—
- (a) the words “or the importation of goods by” shall be omitted; and
 - (b) after “business” there shall be inserted “ on the acquisition of goods by such a person from another member State or on the importation of goods by such a person from a place outside the member States ”.
- (2) After subsection (2) of that section there shall be inserted the following subsection—
- “(2A) This section shall have effect—
- (a) as if the reference in subsection (1) above to the tax chargeable on the supply of any goods included a reference to value added tax chargeable on the supply in accordance with the law of another member State; and
 - (b) in relation to value added tax chargeable in accordance with the law of another member State, as if references to refunding tax to any person were references to paying that person an amount equal to the value added tax chargeable in accordance with the law of that member State;
- and the provisions of this Act and of any other enactment or subordinate legislation (whenever passed or made) so far as they relate to a refund under this section shall be construed accordingly.”

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