

SCHEDULES

SCHEDULE 3

VALUE ADDED TAX: ABOLITION OF FISCAL FRONTIERS ETC.

PART I

AMENDMENTS OF THE VALUE ADDED TAX ACT 1983 (c. 55)

Repayment

- 24 (1) In subsection (1) of section 23 (repayment of tax to those in business overseas), for “into the United Kingdom” there shall be substituted “from places outside the member States”.
- (2) In subsection (2)(a) of that section, for “a member State other than the United Kingdom” there shall be substituted “another member State”.