

SCHEDULES

SCHEDULE 3

VALUE ADDED TAX: ABOLITION OF FISCAL FRONTIERS ETC.

PART II

AMENDMENTS OF THE FINANCE ACT 1985 (C. 54)

Interest on tax

- 83 In section 18(1)(c) (interest recovered or recoverable on assessment), after “principal Act” there shall be inserted “or under paragraph 8 of Schedule 1B to that Act”.