



Value Added Tax Act 1994

1994 CHAPTER 23

PART II

RELIEFS, EXEMPTIONS AND REPAYMENTS

Reliefs etc. generally available

[^{F1}29A Reduced rate

- (1) VAT charged on—
 - (a) any supply that is of a description for the time being specified in Schedule 7A, or
 - (b) any equivalent acquisition or importation,shall be charged at the rate of 5 per cent.
- (2) The reference in subsection (1) above to an equivalent acquisition or importation, in relation to any supply that is of a description for the time being specified in Schedule 7A, is a reference (as the case may be) to—
 - (a) any acquisition from another member State of goods the supply of which would be such a supply; or
 - (b) any importation from a place outside the member States of any such goods.
- (3) The Treasury may by order vary Schedule 7A by adding to or deleting from it any description of supply or by varying any description of supply for the time being specified in it.
- (4) The power to vary Schedule 7A conferred by subsection (3) above may be exercised so as to describe a supply of goods or services by reference to matters unrelated to the characteristics of the goods or services themselves. In the case of a supply of goods, those matters include, in particular, the use that has been made of the goods.]

Status: Point in time view as at 24/07/2002.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: Reliefs etc. generally available. (See end of Document for details)

Textual Amendments

- F1** S. 29A inserted (11.5.2001 with effect as mentioned in s. 99(7)(c) of the amending Act) by 2001 c. 9, s. 99(4)

30 Zero-rating.

- (1) Where a taxable person supplies goods or services and the supply is zero-rated, then, whether or not VAT would be chargeable on the supply apart from this section—
 - (a) no VAT shall be charged on the supply; but
 - (b) it shall in all other respects be treated as a taxable supply;
 and accordingly the rate at which VAT is treated as charged on the supply shall be nil.
- (2) A supply of goods or services is zero-rated by virtue of this subsection if the goods or services are of a description for the time being specified in Schedule 8 or the supply is of a description for the time being so specified.
- [^{F2}(2A) A supply by a person of services which consist of applying a treatment or process to another person's goods is zero-rated by virtue of this subsection if by doing so he produces goods, and either—
 - (a) those goods are of a description for the time being specified in Schedule 8; or
 - (b) a supply by him of those goods to the person to whom he supplies the services would be of a description so specified.]
 - (3) Where goods of a description for the time being specified in that Schedule, or of a description forming part of a description of supply for the time being so specified, are acquired in the United Kingdom from another member State or imported from a place outside the member States, no VAT shall be chargeable on their acquisition or importation, except as otherwise provided in that Schedule.
 - (4) The Treasury may by order vary Schedule 8 by adding to or deleting from it any description or by varying any description for the time being specified in it.
 - [^{F3}(5) The export of any goods by a charity to a place outside the member States shall for the purposes of this Act be treated as a supply made by the charity—
 - (a) in the United Kingdom, and
 - (b) in the course or furtherance of a business carried on by the charity.]
 - (6) A supply of goods is zero-rated by virtue of this subsection if the Commissioners are satisfied that the person supplying the goods—
 - (a) has exported them to a place outside the member States; or
 - (b) has shipped them for use as stores on a voyage or flight to an eventual destination outside the United Kingdom, or as merchandise for sale by retail to persons carried on such a voyage or flight in a ship or aircraft,
 and in either case if such other conditions, if any, as may be specified in regulations or the Commissioners may impose are fulfilled.
 - (7) Subsection (6)(b) above shall not apply in the case of goods shipped for use as stores on a voyage or flight to be made by the person to whom the goods were supplied and to be made for a purpose which is private.

Status: Point in time view as at 24/07/2002.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: Reliefs etc. generally available. (See end of Document for details)

- (8) Regulations may provide for the zero-rating of supplies of goods, or of such goods as may be specified in the regulations, in cases where—
- (a) the Commissioners are satisfied that the goods have been or are to be exported to a place outside the member States or that the supply in question involves both—
 - (i) the removal of the goods from the United Kingdom; and
 - (ii) their acquisition in another member State by a person who is liable for VAT on the acquisition in accordance with provisions of the law of that member State corresponding, in relation to that member State, to the provisions of section 10; and
 - (b) such other conditions, if any, as may be specified in the regulations or the Commissioners may impose are fulfilled.
- [^{F4}(8A) Regulations may provide for the zero-rating of supplies of goods, or of such goods as may be specified in regulations, in cases where—
- (a) the Commissioners are satisfied that the supply in question involves both—
 - (i) the removal of the goods from a fiscal warehousing regime within the meaning of section 18F(2); and
 - (ii) their being placed in a warehousing regime in another member State, or in such member State or States as may be prescribed, where that regime is established by provisions of the law of that member State corresponding, in relation to that member State, to the provisions of sections 18A and 18B; and
 - (b) such other conditions, if any, as may be specified in the regulations or the Commissioners may impose are fulfilled.]
- (9) Regulations may provide for the zero-rating of a supply of services which is made where goods are let on hire and the Commissioners are satisfied that the goods have been or are to be removed from the United Kingdom during the period of the letting, and such other conditions, if any, as may be specified in the regulations or the Commissioners may impose are fulfilled.
- (10) Where the supply of any goods has been zero-rated by virtue of subsection (6) above or in pursuance of regulations made under [^{F5}subsection (8), (8A) or (9)] above and—
- (a) the goods are found in the United Kingdom after the date on which they were alleged to have been or were to be exported or shipped or otherwise removed from the United Kingdom; or
 - (b) any condition specified in the relevant regulations under [^{F5}subsection (6), (8), (8A) or (9)] above or imposed by the Commissioners is not complied with,
- and the presence of the goods in the United Kingdom after that date or the non-observance of the condition has not been authorised for the purposes of this subsection by the Commissioners, the goods shall be liable to forfeiture under the Management Act and the VAT that would have been chargeable on the supply but for the zero-rating shall become payable forthwith by the person to whom the goods were supplied or by any person in whose possession the goods are found in the United Kingdom; but the Commissioners may, if they think fit, waive payment of the whole or part of that VAT.

Textual Amendments

- F2** [S. 30\(2A\)](#) inserted (29.4.1996 with effect as mentioned in [s. 29\(5\)](#) of the amending Act) by [1996 c. 8, s. 29\(2\)\(5\)](#)

Status: Point in time view as at 24/07/2002.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: Reliefs etc. generally available. (See end of Document for details)

- F3** S. 30(5) substituted (1.5.1995 with effect as mentioned in s. 28(2) of the amending Act) by 1995 c. 4, s. 28(1)
- F4** S. 30(8A) inserted (29.4.1996 for specified purposes and otherwise 1.6.1996 with application to any acquisition of goods from another member State and any supply taking place on or after 1.6.1996) by 1996 c. 8, ss. 25, 26, **Sch. 3 para. 7**; S.I. 1996/1249, **art. 2**
- F5** Words in s. 30(10) substituted (1.6.1996 with application to any acquisition of goods from another member State and any supply taking place on or after that day) by 1996 c. 8, ss. 25, 26, **Sch. 3 para. 7**; S.I. 1996/1249, **art. 2**

31 Exempt supplies and acquisitions.

- (1) A supply of goods or services is an exempt supply if it is of a description for the time being specified in Schedule 9 and an acquisition of goods from another member State is an exempt acquisition if the goods are acquired in pursuance of an exempt supply.
- (2) The Treasury may by order vary that Schedule by adding to or deleting from it any description of supply or by varying any description of supply for the time being specified in it, and the Schedule may be varied so as to describe a supply of goods by reference to the use which has been made of them or to other matters unrelated to the characteristics of the goods themselves.

.....

Modifications etc. (not altering text)

C1 S. 31(2) extended (27.7.1999) by 1999 c. 16, s. 13(2)

^{F6}**32**

.....

Textual Amendments

F6 S. 32 repealed (1.6.1995) by 1995 c. 4, ss. 24(2), 162, **Sch. 29 Pt. VI(3)** Note; S.I. 1995/1374, **art. 2**

33 Refunds of VAT in certain cases.

- (1) Subject to the following provisions of this section, where—
 - (a) VAT is chargeable on the supply of goods or services to a body to which this section applies, on the acquisition of any goods by such a body from another member State or on the importation of any goods by such a body from a place outside the member States, and
 - (b) the supply, acquisition or importation is not for the purpose of any business carried on by the body,
 the Commissioners shall, on a claim made by the body at such time and in such form and manner as the Commissioners may determine, refund to it the amount of the VAT so chargeable.
- (2) Where goods or services so supplied to or acquired or imported by the body cannot be conveniently distinguished from goods or services supplied to or acquired or imported by it for the purpose of a business carried on by it, the amount to be refunded under this section shall be such amount as remains after deducting from the whole of the VAT chargeable on any supply to or acquisition or importation by the body such proportion

Status: Point in time view as at 24/07/2002.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: Reliefs etc. generally available. (See end of Document for details)

thereof as appears to the Commissioners to be attributable to the carrying on of the business; but where—

- (a) the VAT so attributable is or includes VAT attributable, in accordance with regulations under section 26, to exempt supplies by the body, and
 - (b) the VAT attributable to the exempt supplies is in the opinion of the Commissioners an insignificant proportion of the VAT so chargeable,
- they may include it in the VAT refunded under this section.

(3) The bodies to which this section applies are—

- (a) a local authority;
- (b) a river purification board established under section 135 of the ^{M1}Local Government (Scotland) Act 1973, and a water development board within the meaning of section 109 of the ^{M2}Water (Scotland) Act 1980;
- (c) an internal drainage board;
- (d) a passenger transport authority or executive within the meaning of Part II of the ^{M3}Transport Act 1968;
- (e) a port health authority within the meaning of the ^{M4}Public Health (Control of Disease) Act 1984, and a port local authority and joint port local authority constituted under Part X of the ^{M5}Public Health (Scotland) Act 1897;
- (f) a police authority and the Receiver for the Metropolitan Police District;
- (g) a development corporation within the meaning of the ^{M6}New Towns Act 1981 or the ^{M7}New Towns (Scotland) Act 1968, a new town commission within the meaning of the ^{M8}New Towns Act (Northern Ireland) 1965 and the Commission for the New Towns;
- (h) a general lighthouse authority within the meaning of [^{F7}Part VIII of the ^{M9}Merchant Shipping Act 1995];
- (i) the British Broadcasting Corporation;
- (j) a nominated news provider, as defined by section 31(3) of the ^{M10}Broadcasting Act 1990; and
- (k) any body specified for the purposes of this section by an order made by the Treasury.

(4) No VAT shall be refunded under this section to a general lighthouse authority which in the opinion of the Commissioners is attributable to activities other than those concerned with the provision, maintenance or management of lights or other navigational aids.

(5) No VAT shall be refunded under this section to a nominated news provider which in the opinion of the Commissioners is attributable to activities other than the provision of news programmes for broadcasting by holders of regional Channel 3 licences (within the meaning of Part I of the ^{M11}Broadcasting Act 1990).

(6) References in this section to VAT chargeable do not include any VAT which, by virtue of any order under section 25(7), is excluded from credit under that section.

Textual Amendments

- F7** Words in s. 33(3)(h) substituted (1.1.1996) by 1995 c. 21, ss. 314(2), 316(2), **Sch. 13 para. 95** (with s. 312(1))

Status: Point in time view as at 24/07/2002.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: Reliefs etc. generally available. (See end of Document for details)

Modifications etc. (not altering text)

C2 S. 33 applied (15.8.1995) (*temp.* until 1.4.1996) by S.I. 1995/1878, **art. 4**

Marginal Citations

M1 1973 c. 65.
M2 1980 c. 45.
M3 1968 c. 73.
M4 1984 c. 22.
M5 1897 c. 38.
M6 1981 c. 64.
M7 1968 c. 16.
M8 1965 c. 60.
M9 1995 c. 21.
M10 1990 c. 42.
M11 1990 c. 42.

33A ^{F8} **Refunds of VAT to museums and galleries**

- (1) Subsections (2) to (5) below apply where—
 - (a) VAT is chargeable on—
 - (i) the supply of goods or services to a body to which this section applies,
 - (ii) the acquisition of any goods by such a body from another member State, or
 - (iii) the importation of any goods by such a body from a place outside the member States,
 - (b) the supply, acquisition or importation is attributable to the provision by the body of free rights of admission to a relevant museum or gallery, and
 - (c) the supply is made, or the acquisition or importation takes place, on or after 1st April 2001.
- (2) The Commissioners shall, on a claim made by the body in such form and manner as the Commissioners may determine, refund to the body the amount of VAT so chargeable.
- (3) The claim must be made before the end of the claim period.
- (4) Subject to subsection (5) below, “the claim period” is the period of 3 years beginning with the day on which the supply is made or the acquisition or importation takes place.
- (5) If the Commissioners so determine, the claim period is such shorter period beginning with that day as the Commissioners may determine.
- (6) Subsection (7) below applies where goods or services supplied to, or acquired or imported by, a body to which this section applies that are attributable to free admissions cannot conveniently be distinguished from goods or services supplied to, or acquired or imported by, the body that are not attributable to free admissions.
- (7) The amount to be refunded on a claim by the body under this section shall be such amount as remains after deducting from the VAT related to the claim such proportion of that VAT as appears to the Commissioners to be attributable otherwise than to free admissions.
- (8) For the purposes of subsections (6) and (7) above—

Status: Point in time view as at 24/07/2002.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: Reliefs etc. generally available. (See end of Document for details)

- (a) goods or services are, and VAT is, attributable to free admissions if they are, or it is, attributable to the provision by the body of free rights of admission to a relevant museum or gallery;
 - (b) the VAT related to a claim is the whole of the VAT chargeable on—
 - (i) the supplies to the body, and
 - (ii) the acquisitions and importations by the body, to which the claim relates.
- (9) The Treasury may by order—
- (a) specify a body as being a body to which this section applies;
 - (b) when specifying a body under paragraph (a), specify any museum or gallery that, for the purposes of this section, is a “relevant” museum or gallery in relation to the body;
 - (c) specify an additional museum or gallery as being, for the purposes of this section, a “relevant” museum or gallery in relation to a body to which this section applies;
 - (d) when specifying a museum or gallery under paragraph (b) or (c), provide that this section shall have effect in the case of the museum or gallery as if in subsection (1)(c) there were substituted for 1st April 2001 a later date specified in the order.
- (10) References in this section to VAT do not include any VAT which, by virtue of any order under section 25(7), is excluded from credit under that section.

Textual Amendments

F8 S. 33A inserted (11.5.2001 for specified purposes otherwise 1.9.2001) by 2001 c. 9, s. 98(2)(10)(11)

Modifications etc. (not altering text)

C3 S. 33A applied (with modifications) (1.9.2001) by S.I. 2001/2879, arts. 2-4, Sch.

34 Capital goods.

- (1) The Treasury may by order make provision for the giving of relief, in such cases, to such extent and subject to such exceptions as may be specified in the order, from VAT paid on the supply, acquisition or importation for the purpose of a business carried on by any person of machinery or plant or any specified description of machinery or plant in cases where that VAT or part of that VAT cannot be credited under section 25 and such other conditions are satisfied as may be specified in the order.
- (2) Without prejudice to the generality of subsection (1) above, an order under this section may provide for relief to be given by deduction or refunding of VAT and for aggregating or excluding the aggregation of value where goods of the same description are supplied, acquired or imported together.

35 Refund of VAT to persons constructing certain buildings.

[^{F9}(1) Where—

- (a) a person carries out works to which this section applies,
- (b) his carrying out of the works is lawful and otherwise than in the course or furtherance of any business, and

Status: Point in time view as at 24/07/2002.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: Reliefs etc. generally available. (See end of Document for details)

- (c) VAT is chargeable on the supply, acquisition or importation of any goods used by him for the purposes of the works,
the Commissioners shall, on a claim made in that behalf, refund to that person the amount of VAT so chargeable.
- (1A) The works to which this section applies are—
- (a) the construction of a building designed as a dwelling or number of dwellings;
 - (b) the construction of a building for use solely for a relevant residential purpose or relevant charitable purpose; and
 - (c) a residential conversion.
- (1B) For the purposes of this section goods shall be treated as used for the purposes of works to which this section applies by the person carrying out the works in so far only as they are building materials which, in the course of the works, are incorporated in the building in question or its site.
- (1C) Where—
- (a) a person (“the relevant person”) carries out a residential conversion by arranging for any of the work of the conversion to be done by another (“a contractor”),
 - (b) the relevant person’s carrying out of the conversion is lawful and otherwise than in the course or furtherance of any business,
 - (c) the contractor is not acting as an architect, surveyor or consultant or in a supervisory capacity, and
 - (d) VAT is chargeable on services consisting in the work done by the contractor,
- the Commissioners shall, on a claim made in that behalf, refund to the relevant person the amount of VAT so chargeable.
- (1D) For the purposes of this section works constitute a residential conversion to the extent that they consist in the conversion of a non-residential building, or a non-residential part of a building, into—
- (a) a building designed as a dwelling or a number of dwellings;
 - (b) a building intended for use solely for a relevant residential purpose; or
 - (c) anything which would fall within paragraph (a) or (b) above if different parts of a building were treated as separate buildings.]
- (2) The Commissioners shall not be required to entertain a claim for a refund of VAT under this section unless the claim—
- (a) is made within such time and in such form and manner, and
 - (b) contains such information, and
 - (c) is accompanied by such documents, whether by way of evidence or otherwise, as the Commissioners may by regulations prescribe [^{F10}or, in the case of documents, as the Commissioners may determine in accordance with the regulations].
- (3) This section shall have effect—
- (a) as if the reference in subsection (1) above to the VAT chargeable on the supply of any goods included a reference to VAT chargeable on the supply in accordance with the law of another member State; and
 - (b) in relation to VAT chargeable in accordance with the law of another member State, as if references to refunding VAT to any person were references to

Status: Point in time view as at 24/07/2002.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: Reliefs etc. generally available. (See end of Document for details)

paying that person an amount equal to the VAT 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.

[^{F11}(4) The notes to Group 5 of Schedule 8 shall apply for construing this section as they apply for construing that Group.

- (5) The power of the Treasury by order under section 30 to vary Schedule 8 shall include—
- (a) power to apply any variation made by the order for the purposes of this section; and
 - (b) power to make such consequential modifications of this section as they may think fit [^{F12}but this is subject to subsection (4A) below.]

[^{F13}(4A) The meaning of “non-residential” given by Note (7A) of Group 5 of Schedule 8 (and not that given by Note (7) of that Group) applies for the purposes of this section but as if—

- (a) references in that Note to item 3 of that Group were references to this section, and
- (b) paragraph (b)(iii) of that Note were omitted.]

Textual Amendments

- F9** S. 35(1)(1A)-(1D) substituted (29.4.1996 with application as mentioned in s. 30(4) of the amending Act) for s. 35(1) by 1996 c. 8, s. 30(1)
- F10** Words in s. 35(2) inserted (29.4.1996 with application as mentioned in s. 30(4) of the amending Act) by 1996 c. 8, s. 30(2)
- F11** S. 35(4)(5) inserted (29.4.1996 with application as mentioned in s. 30(4) of the amending Act) by 1996 c. 8, s. 30(3)
- F12** Words in s. 35(4) inserted (1.8.2001) by S.I. 2001/2305, art. 4(a)
- F13** S. 35(4A) inserted (1.8.2001) by S.I. 2001/2305, art. 4(b)

36 Bad debts.

(1) Subsection (2) below applies where—

- (a) a person has supplied goods or services ^{F14}. . . and has accounted for and paid VAT on the supply,
- (b) the whole or any part of the consideration for the supply has been written off in his accounts as a bad debt, and
- (c) a period of 6 months (beginning with the date of the supply) has elapsed.

(2) Subject to the following provisions of this section and to regulations under it the person shall be entitled, on making a claim to the Commissioners, to a refund of the amount of VAT chargeable by reference to the outstanding amount.

[^{F15}(3) In subsection (2) above “the outstanding amount” means—

- (a) if at the time of the claim no part of the consideration written off in the claimant’s accounts as a bad debt has been received, an amount equal to the amount of the consideration so written off;

Status: Point in time view as at 24/07/2002.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: Reliefs etc. generally available. (See end of Document for details)

- (b) if at that time any part of the consideration so written off has been received, an amount by which that part is exceeded by the amount of the consideration written off;

and in this subsection “received” means received either by the claimant or by a person to whom has been assigned a right to receive the whole or any part of the consideration written off.]

[^{F16}(3A) For the purposes of this section, where the whole or any part of the consideration for the supply does not consist of money, the amount in money that shall be taken to represent any non-monetary part of the consideration shall be so much of the amount made up of—

- (a) the value of the supply, and
- (b) the VAT charged on the supply,

as is attributable to the non-monetary consideration in question.]

(4) A person shall not be entitled to a refund under subsection (2) above unless—

- (a) the value of the supply is equal to or less than its open market value, ^{F17} . . .
- ^{F17}(b)

(4A) ^{F18}

(5) Regulations under this section may—

- (a) require a claim to be made at such time and in such form and manner as may be specified by or under the regulations;
- (b) require a claim to be evidenced and quantified by reference to such records and other documents as may be so specified;
- (c) require the claimant to keep, for such period and in such form and manner as may be so specified, those records and documents and a record of such information relating to the claim and to [^{F19}anything subsequently received] by way of consideration as may be so specified;
- (d) require the repayment of a refund allowed under this section where any requirement of the regulations is not complied with;
- (e) require the repayment of the whole or, as the case may be, an appropriate part of a refund allowed under this section [^{F20}where any part (or further part) of the consideration written off in the claimant’s accounts as a bad debt is subsequently received either by the claimant or, except in such circumstances as may be prescribed, by a person to whom has been assigned a right to receive the whole or any part of that consideration;]
- (ea) ^{F21}
- (f) include such supplementary, incidental, consequential or transitional provisions as appear to the Commissioners to be necessary or expedient for the purposes of this section;
- (g) make different provision for different circumstances.

(6) The provisions which may be included in regulations by virtue of subsection (5)(f) above may include rules for ascertaining—

- (a) whether, when and to what extent consideration is to be taken to have been written off in accounts as a bad debt;
- (b) whether [^{F22}anything received] is to be taken as received by way of consideration for a particular supply;

Status: Point in time view as at 24/07/2002.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: Reliefs etc. generally available. (See end of Document for details)

- (c) whether, and to what extent, [^{F22}anything received] is to be taken as received by way of consideration written off in accounts as a bad debt.
- (7) The provisions which may be included in regulations by virtue of subsection (5) (f) above may include rules dealing with particular cases, such as those involving [^{F23}receipt of part of the consideration] or mutual debts; and in particular such rules may vary the way in which the following amounts are to be calculated—
- (a) the outstanding amount mentioned in subsection (2) above, and
 - (b) the amount of any repayment where a refund has been allowed under this section.
- (8) Section 6 shall apply for determining the time when a supply is to be treated as taking place for the purposes of construing this section.

Textual Amendments

- F14** Words in s. 36(1)(a) repealed (31.7.1998 with effect as mentioned in s. 23(7) of the amending Act) by 1998 c. 36, ss. 23(1)(7), 165, **Sch. 27 Pt. II** Note
- F15** S. 36(3) substituted (27.7.1999 with effect as mentioned in s. 15(5) of the amending Act) by S.I. 1999 c. 16, s. 15(1)
- F16** S. 36(3A) inserted (31.7.1998 with effect as mentioned in s. 23(7) of the amending Act) by 1998 c. 36, s. 23(3)(7)
- F17** S. 36(4)(b) and word “and” immediately preceding it repealed (19.3.1997 with effect as mentioned in s. 39 of the amending Act) by 1997 c. 16, ss. 39, 113, **Sch. 18 Pt. IV(3)** Note
- F18** S. 36(4A) repealed (with effect as mentioned in s. 22(3) of the amending Act) by Finance Act 2002 (c. 23), s. 22(2), **Sch. 40 Pt. 2(1)**; S.I. 2002/3028, **art. 2**
- F19** Words in s. 36(5)(c) substituted (31.7.1998) by 1998 c. 36, s. 23(4)(a)
- F20** Words in s. 36(5)(e) substituted (27.7.1999 with effect as mentioned in s. 15(5) of the amending Act) by 1999 c. 16, s. 15(2)
- F21** S. 36(5)(ea) repealed (with effect as mentioned in s. 22(3) of the amending Act) by Finance Act 2002 (c. 23), s. 22(2), **Sch. 40 Pt. 2(1)**; S.I. 2002/3028, **art. 2**
- F22** Words in s. 36(6)(b)(c) substituted (31.7.1998) by 1998 c. 36, s. 23(5)
- F23** Words in s. 36(7) substituted (31.7.1998) by 1998 c. 36, s. 23(6)

Status:

Point in time view as at 24/07/2002.

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: Reliefs etc. generally available.