
Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.

SCHEDULES

SCHEDULE 13

TRANSITIONAL PROVISIONS AND SAVINGS

GROUP 4A

FUEL AND POWER FOR DOMESTIC OR CHARITY USE

Bad debt relief

- 9 (1) Claims for refunds of VAT relating to supplies made before 27th July 1990 may continue to be made in accordance with section 22 of the 1983 Act notwithstanding the repeal of that section by the Finance Act 1990.
- (2) Claims for refunds of VAT relating to supplies made after 31st March 1989 and before the commencement of this Act may be made in accordance with section 36 of this Act but—
- (a) a claim shall not be made under section 36 in relation to any supply as respects which a claim is made under section of the 1983 Act, and
 - (b) in relation to supplies made before 1st April 1992 subsection (1)(c) of that section shall have effect with the substitution of “one year” for “6 months”.