

Status: Point in time view as at 01/04/2006.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 20. (See end of Document for details)

SCHEDULES

SCHEDULE 13 **U.K.**

TRANSITIONAL PROVISIONS AND SAVINGS

Extent Information

E1 Sch. 13 para. 23 extends to the Isle of Man.

GROUP 4A **U.K.**

FUEL AND POWER FOR DOMESTIC OR CHARITY USE

Assessments

- 20 An assessment may be made under section 73 in relation to amounts paid or credited before the commencement of this Act but—
- (a) in relation to an amount paid or credited before 30th July 1990 section 73(2) shall have effect with the omission of the words from “or which” to “out to be”, and
 - (b) in relation to amounts repaid or paid to any person before the passing of the ^{M1}Finance Act 1982 section 73 shall have effect with the omission of subsection (2).

Marginal Citations

M1 1982 c.39.

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