

*Status: Point in time view as at 15/09/2003.*

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, SCHEDULE 14. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 14

#### CONSEQUENTIAL AMENDMENTS

##### Extent Information

**E1** Sch. 14 para. 7 extends to the Isle of Man.

##### *Diplomatic Privileges Act 1964 c.81*

1 In section 2(5A) of the Diplomatic Privileges Act 1964 for “2A or 2B of the Value Added Tax Act 1983” there shall be substituted “ 10 or 15 of the Value Added Tax Act 1994 ”.

##### *Commonwealth Secretariat Act 1966 c.10*

2 In paragraph 10(1A) of the Commonwealth Secretariat Act 1966 for “2A or 2B of the Value Added Tax Act 1983” there shall be substituted “ 10 or 15 of the Value Added Tax Act 1994 ”.

##### *Consular Relations Act 1968 c.18*

3 In section 1(8A) of the Consular Relations Act 1968 for “2A or 2B of the Value Added Tax Act 1983” there shall be substituted “ 10 or 15 of the Value Added Tax Act 1994 ”.

##### *International Organisations Act 1968 c.48*

4 In paragraph 19(c) of Schedule 1 to the International Organisations Act 1968 for “2A or 2B of the Value Added Tax Act 1983” there shall be substituted “ 10 or 15 of the Value Added Tax Act 1994 ”.

##### *Diplomatic and other Privileges Act 1971 c.64*

5 In section 1(5) of the Diplomatic and other Privileges Act 1971 for “2A or 2B of the Value Added Tax Act 1983” there shall be substituted “ 10 or 15 of the Value Added Tax Act 1994 ”.

##### *Customs and Excise Management Act 1979 c.2*

6 In section 1(1) of the Customs and Excise Management Act 1979 for the definition of “free zone goods” there shall be substituted—

““free zone goods” are goods which are within a free zone;”.

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*Isle of Man Act 1979 c.58*

- 7 (1) In section 1(1)(d) of the Isle of Man Act for “13 of the Value Added Tax Act 1983” there shall be substituted “ 23 of the Value Added Tax Act 1994 ”.
- (2) In section 6 of that Act—
  - (a) for “1983” in each place where it occurs there shall be substituted “ 1994 ”;
  - (b) in subsection (2)(f) for “29” there shall be substituted “ 43 ”;
  - (c) in subsection (4)(a) for “16(9)” there shall be substituted “ 30(10) ”;
  - (d) in subsection (4)(b) for “Schedule 7” there shall be substituted “ Schedule 11 ”; and
  - (e) in subsection (4)(c) for “39(3)” there shall be substituted “ 72(8) ”.
- (3) In section 14(4)(b) for “section 33(2A) of the Finance Act 1972” there shall be substituted “ paragraph 5(3) of Schedule 11 to the Value Added Tax Act 1994 ”.

*Insolvency Act 1986 c.45*

F18 .....

**Textual Amendments**

F1 Sch. 14 para. 8 repealed (15.9.2003) by Enterprise Act 2002 (c. 40), s. 279, Sch. 26; S.I. 2003/2093, art. 2(1), Sch. 2 (with art. 4)

*Bankruptcy (Scotland) Act 1985 c.66*

- 9 In paragraph 8(2) of Schedule 3 to the Bankruptcy (Scotland) Act 1985 for “Value Added Tax Act 1983” there shall be substituted “ Value Added Tax Act 1994 ”.

*Income and Corporation Taxes Act 1988 c.1*

- 10 (1) The Income and Corporation Taxes Act 1988 shall be subject to the following amendments.
- (2) In section 827 for—
  - (a) “Chapter II of Part I of the Finance Act 1985” there shall be substituted “ Part IV of the Value Added Tax Act 1994 ”;
  - (b) “13 to 17A” there shall be substituted “ 60 to 70 ”;
  - (c) “18” and “19” there shall be substituted respectively “ 74 ” and “ 59 ”;
  - (d) “20 of the Finance Act 1985” there shall be substituted “ 79 of that Act ”.

*Capital Allowances Act 1990 c.1*

F211 .....

**Textual Amendments**

F2 Sch. 14 para. 11 repealed (22.3.2001 with effect as mentioned in s. 579(1)) of the amending Act) by 2001 c. 2, s. 580, Sch. 4

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*Tribunals and Inquiries Act 1992 c.53*

- 12 In Parts I and II of Schedule 1 to the Tribunals and Inquiries Act 1992 for “8 to the Value Added Tax Act 1983” there shall be substituted “ 12 to the Value Added Tax Act 1994 ”.

*Finance Act 1994 c.9*

- 13 In section 7 of the Finance Act 1994—
- [<sup>F3</sup>(a) in subsection (4) for “25 and 29 of the Finance Act 1985” and “40 of the Value Added Tax Act 1983” there shall be substituted, respectively, “ 85 and 87 of the Value Added Tax Act 1994 ” and “ 83 of that Act ” ; ]
- (b) in subsection (5) for “8 to the Value Added Tax Act 1983” there shall be substituted “ 12 to the Value Added Tax Act 1994 ”.

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**Textual Amendments**

- F3** Sch. 14 para. 13(a) substituted (retrospectively) by [1995 c. 4, s. 33\(5\)](#)

*Vehicle Excise and Registration Act 1994 c.22*

- 14 In paragraph 23 of Schedule 2 to the Vehicle Excise and Registration Act 1994—
- (a) for “2C of the Value Added Tax Act 1983” there shall be substituted “ 3 of the Value Added Tax Act 1994 ”;
- (b) for “(7) of section 16” there shall be substituted “ (8) of section 30 ”; and
- (c) for “subsection (9)” there shall be substituted “ subsection (10) ”.

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