

Status: Point in time view as at 01/01/2019.

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

SCHEDULES

[^{F1}SCHEDULE 3B

[^{F1}ELECTRONIC, TELECOMMUNICATION AND BROADCASTING SERVICES: NON-UNION SCHEME]

Textual Amendments

- F1** Sch. 3B inserted (with effect in accordance with s. 23(2) of the amending Act) by [Finance Act 2003 \(c. 14\)](#), [Sch. 2 para. 4](#)
- F1** Sch. 3B title substituted (with effect in accordance with Sch. 22 paras. 23, 25 of the amending Act) by [Finance Act 2014 \(c. 26\)](#), [Sch. 22 para. 5](#)

[^{F2}PART 3

SPECIAL SCHEMES: COLLECTION ETC OF UKVAT

Textual Amendments

- F2** Sch. 3B Pt. 3 substituted (with effect in accordance with Sch. 22 paras. 23, 25 of the amending Act) by [Finance Act 2014 \(c. 26\)](#), [Sch. 22 para. 8](#)

Bad debts

- 16L Where a participant in a special scheme—
- (a) has submitted a special scheme return to the tax authorities for the administering member State, and
 - (b) amends the return to take account of the writing-off as a bad debt of the whole or part of the consideration for a supply of scheme services that is treated as made in the United Kingdom,
- the amending of the return may be treated as the making of a claim to the Commissioners for the purposes of section 36(2) (bad debts: claim for refund of VAT).]]

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