



# Value Added Tax Act 1994

## 1994 CHAPTER 23

### PART IV

#### ADMINISTRATION, COLLECTION AND ENFORCEMENT

#### *Default surcharges and other penalties and criminal offences*

#### <sup>F1</sup>61 VAT evasion: liability of directors etc.

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#### **Textual Amendments**

- F1** S. 61 repealed (1.4.2008 for specified purposes, 1.7.2008 for specified purposes, 1.1.2009 for specified purposes, 1.4.2009 in so far as not already in force) by [Finance Act 2007 \(c. 11\)](#), s. 97(2), Sch. 24 para. 29(d), [Sch. 27 Pt. 5\(5\)](#) (with transitional provisions in [S.I. 2009/511](#), art. 4(a)(i) and [S.I. 2009/571](#), art. 7); [S.I. 2008/568](#), art. 2(a)(b)(c)(d)(e)(f) (with arts. 3, 4)

**Status:**

Point in time view as at 01/07/2008. This version of this provision has been superseded.

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1994, Section 61.