
Status: Point in time view as at 01/04/2009.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Section 61. (See end of Document for details)



Value Added Tax Act 1994

1994 CHAPTER 23

PART IV

ADMINISTRATION, COLLECTION AND ENFORCEMENT

Default surcharges and other penalties and criminal offences

^{F1}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- F1** S. 61 repealed (1.4.2008 for specified purposes, 1.7.2008 for specified purposes, 1.1.2009 for specified purposes, 1.4.2009 in so far as not already in force) by [Finance Act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)

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