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*Status: Point in time view as at 01/01/2023.*

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Section 74. (See end of Document for details)*

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# Value Added Tax Act 1994

## 1994 CHAPTER 23

### PART IV

#### ADMINISTRATION, COLLECTION AND ENFORCEMENT

##### *Assessments of VAT and other payments due*

**<sup>F1</sup>74 Interest on VAT recovered or recoverable by assessment.**

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**Textual Amendments**

- F1** S. 74 omitted (with effect in accordance with art. 1(3)(b) of the amending S.I.) by virtue of The Finance Act 2009, Sections 101 and 102 (Value Added Tax) (Late Payment Interest and Repayment Interest) (Exceptions and Consequential Amendments) Order 2022 (S.I. 2022/1298), arts. 1(3)(a), **3(2)**

**Status:**

Point in time view as at 01/01/2023.

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1994, Section 74.