



Finance Act 1994

1994 CHAPTER 9

PART II

VALUE ADDED TAX

F1⁴⁵

Textual Amendments

F1 S. 45 repealed (1.9.1994) by 1994 c. 23, ss. 100(2), 101(1), **Sch. 15**

46 **Repayment supplement.**

- (1) Section 20 of the Finance Act 1985 (repayment supplement) shall be amended as follows.
- (2) In subsection (1) (supplement of 5 per cent. or £30, whichever is greater) for “£30” there shall be substituted “ £50 ”.
- (3) In subsection (2)(a) (return or claim must be received not later than one month after last day on which it is required) the words “one month after” shall be omitted.
- (4) This section shall apply where the requisite return or claim is received after the expiry of the period of one month beginning with the day after that on which this Act is passed.

F2⁴⁷

Textual Amendments

F2 S. 47 repealed (1.9.1994) by 1994 c. 23, ss. 100(2), 101(1), **Sch. 15**

Status:

Point in time view as at 01/11/1994.

Changes to legislation:

Finance Act 1994, Part II is up to date with all changes known to be in force on or before 14 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.