
Status: Point in time view as at 17/07/2014.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013,
Cross Heading: Commencement and transitional provision. (See end of Document for details)

SCHEDULES

SCHEDULE 38

VALUATION OF CERTAIN SUPPLIES OF FUEL

Commencement and transitional provision

- 7 (1) The amendments made by paragraphs 2 to 4 come into force in relation to prescribed accounting periods beginning on or after 1 February 2014.
- (2) Subject to that, section 56 of VATA 1994 has effect on and after 11 December 2012 as if in subsection (2) of that section for the words after “it is supplied” there were substituted “ for consideration. ”
- 8 (1) The amendment made by paragraph 6 is to be treated as coming into force on 11 December 2012 and has effect in relation to—
- (a) supplies of goods on or after the commencement day, and
 - (b) supplies of goods in the period beginning with 11 December 2012 and ending immediately before the commencement day, if and to the extent that the goods are not made available before the end of that period to the person to whom they are supplied.
- (2) “The commencement day” means the day on which this Act is passed.

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Changes to legislation:

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