
Status: Point in time view as at 17/12/2020. This version of this cross heading contains provisions that are not valid for this point in time.
Changes to legislation: There are currently no known outstanding effects for the Taxation (Cross-border Trade) Act 2018, Paragraph 38. (See end of Document for details)

SCHEDULES

SCHEDULE 8

VAT AMENDMENTS CONNECTED WITH WITHDRAWAL FROM EU

PART 1

AMENDMENTS OF VALUE ADDED TAX ACT 1994

Amendment of the Value Added Tax Act 1994

VALID FROM 31/12/2020

38	Omit section 36A (relief from VAT on acquisition if importation would attract relief) and the italic heading before that section.
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Status:

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Changes to legislation:

There are currently no known outstanding effects for the Taxation (Cross-border Trade) Act 2018, Paragraph 38.