Changes to legislation: There are currently no known outstanding effects for the Taxation (Cross-border Trade) Act 2018, Paragraph 56. (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

In section 58 (general provisions relating to the administration and collection of VAT), for "92(6)" substitute "58ZA(5)(a)".

#### **Commencement Information**

II Sch. 8 para. 56 in force at 31.12.2020 by S.I. 2020/1642, reg. 4(b) (with reg. 7)

# **Changes to legislation:**

There are currently no known outstanding effects for the Taxation (Cross-border Trade) Act 2018, Paragraph 56.