
Changes to legislation: There are currently no known outstanding effects for the Taxation (Cross-border Trade) Act 2018, Paragraph 88. (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

- 88 (1) Schedule 4 (matters to be treated as supply of goods or services) is amended as follows.
- (2) In paragraph 5(5)(a), omit “, acquisition”.
- (3) Omit paragraph 6.
- (4) In paragraph 8(2)(a), for the words from “, their acquisition” to the end substitute “ or their importation into the United Kingdom ”.

Commencement Information

II Sch. 8 para. 88 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 88.