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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2021, Paragraph 16. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 27

#### SCHEDULES 24 TO 26: CONSEQUENTIAL PROVISION

##### *Value Added Tax Act 1994*

16 In the italic heading before section 59, omit “Default surcharge and other”.

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#### **Commencement Information**

- I1** Sch. 27 para. 16 in force at 1.1.2023 for specified purposes by S.I. 2022/1278, reg. 2(3)(4)(a)
- I2** Sch. 27 para. 16 in force at 6.4.2024 for specified purposes by S.I. 2024/440, reg. 2

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2021, Paragraph 16.