

SCHEDULE

PART I

PROVISIONS OF THE ACT COMING INTO FORCE ON 1ST AUGUST 1992

<i>Provisions of the Act</i>	<i>Subject matter of provisions</i>
So much of section 14(2) as gives effect to paragraphs 12 and 61(3) of Schedule 3	Value added tax: Valuation of certain supplies
Section 16(1), except so much as inserts a new section 37B(2) into the 1983 Act	Value added tax: Special treatment for persons involved in farming, etc
Section 16(2) and (3)	Value added tax: Special treatment for persons involved in farming, etc

PART II

PROVISIONS OF THE ACT COMING INTO FORCE ON 1ST JANUARY 1993

<i>Provisions of the Act</i>	<i>Subject matter of provisions</i>
So much of section 16(1) as inserts a new section 37B(2) into the 1983 Act	Value added tax: Special treatment for persons involved in farming, etc
Section 16(4) and (5)	Value added tax: Special treatment for persons involved in farming, etc
Section 18 and Schedule 4	Car tax: abolition of fiscal frontiers