

SCHEDULE 1

Disapplication of section 85(1) of the 2012 Act

Value Added Tax Act 1994 (c.23)

61. An offence under section 72(3) (offences in connection with false documents or statements etc).

Commencement Information

II Sch. 1 para. 61 in force at 12.3.2015, see **reg. 1(1)**

Changes to legislation:

There are currently no known outstanding effects for the The Legal Aid, Sentencing and Punishment of Offenders Act 2012 (Fines on Summary Conviction) Regulations 2015, Paragraph 61.