

*Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.*

## SCHEDULES

### SCHEDULE 6

#### VALUE ADDED TAX

#### PART II

##### CONSEQUENTIAL AMENDMENTS

###### *Other enactments (including subordinate legislation)*

- 21 In section 258(3) of the Customs and Excise Act 1952, after the words " this section " there shall be inserted—  
“and to section 11 of the Finance Act 1972 (as substituted by section 14 of, and Part I of Schedule 6 to, the Finance Act 1977)”.
- 22 In section 4(1) of the Finance Act 1973, for "deducted" there shall be substituted " credited ".
- 23 In section 6 of that Act, an additional subsection shall be inserted as follows—  
“(2) As from 1st January 1978, the reference above to section 5(7) of the Finance Act 1972 shall be read as a reference to section 6(3) of that Act”.
- 24 In section 18(6) of the Finance (No. 2) Act 1975, for the words " section 5(3) of " there shall be substituted " paragraph 2 of Schedule 2 to ".
- 25 In section 23(3) of the Finance Act 1976, for the words " deducted as input tax under section 3(1) " there shall be substituted " credited as input tax under section 3 ".
- 26 In the Value Added Tax (Self-Supply) (No. 2) Order 1972, in Article 3 for the words " in the course of " there shall be substituted " in the course or furtherance of ".
- 27 In the Value Added Tax (Cars) Order 1972, in Article 5(1), for the words " in the course of a business " there shall be substituted " in the course or furtherance of any business ".
- 28 In any Treasury order or Commissioners' regulations made before the passing of this Act under Part I of the 1972 Act, for any reference to a provision of that Act specified in column 1 of the following Table there shall be substituted the provision of that Act specified against it in column 2.

##### TABLE

Old reference	New reference
Section 3(3).	Sections 3 and 4.
Section 3(6).	Section 3(9).

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Old reference	New reference
Section 5(7). Schedule 2, paragraph 2.	Section 6(3). Schedule 2, paragraph 6.