



Finance Act 1978

1978 CHAPTER 42

PART II

VALUE ADDED TAX

12^{F1}

Textual Amendments

F1 S. 12 repealed by [Value Added Tax Act 1983 \(c. 55\), s. 50\(2\), Sch. 11](#)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1978, Section 12.