



Finance Act 1988

1988 CHAPTER 39

^{F1}PART II

VALUE ADDED TAX

Civil penalties

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Textual Amendments

- F1** [Pt. II](#) (ss. 13-22) repealed (1.9.1994 with effect as mentioned in s. 101(1)) by [1994 c. 23, ss. 100\(2\), 101\(1\)](#), [Sch. 15](#)

Status:

This version of this cross heading no longer has effect.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1988, Cross Heading: Civil penalties.