



# Finance Act 1991

## 1991 CHAPTER 31

### PART I

#### CUSTOMS AND EXCISE, VALUE ADDED TAX AND CAR TAX

### CHAPTER II

#### VALUE ADDED TAX

**F1** 13

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#### **Textual Amendments**

**F1** S. 13 repealed (1.9.1994) by 1994 c. 23, ss. 100(2), 101(1), Sch. 15

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1991, Section 13.