



Finance Act 1999

1999 CHAPTER 16

PART II

VALUE ADDED TAX

20 **Meaning of “business”.**

- (1) Section 94(3) of the Value Added Tax Act 1994 (meaning of “business”: public organisations) shall cease to have effect.
- (2) This section shall come into force in accordance with such provision as the Commissioners of Customs and Excise may make by order made by statutory instrument.

Subordinate Legislation Made

P1 S. 20(2) power fully exercised (12.10.1999): 1.12.1999 appointed by [S.I. 1999/2769](#), [art. 2](#)

Changes to legislation:

Finance Act 1999, Section 20 is up to date with all changes known to be in force on or before 21 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 17 para. 6 - 8 Sch. 19 Pt. 1-III repealed (prosp.) by 1999 c. 16 s. 123(3)s.
[123\(4\)139Sch. 20 Pt. 5\(6\) Note](#)