

Changes to legislation: There are currently no known outstanding effects for the Finance (No. 3) Act 2010, Paragraph 2. (See end of Document for details)

SCHEDULES

SCHEDULE 8

VALUE ADDED TAX: NON-BUSINESS USE OF BUSINESS ASSETS ETC

Input tax

- 2 In section 26 of VATA 1994 (input tax allowable under section 25), in subsection (4) for “and supplementary” substitute “ , supplementary, consequential and transitional ”.

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