

Changes to legislation: Taxation (Cross-border Trade) Act 2018, Paragraph 63 is up to date with all changes known to be in force on or before 03 April 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. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 8

VAT AMENDMENTS CONNECTED WITH WITHDRAWAL FROM EU

PART 1

AMENDMENTS OF VALUE ADDED TAX ACT 1994

Amendment of the Value Added Tax Act 1994

- 63 (1) Section 72 (offences) is amended as follows.
- (2) In subsection (2)—
- (a) in paragraph (b), for “35, 36 or 40” substitute “ 35 or 36 ”,
 - (b) omit paragraph (c), and
 - (c) in paragraph (ii), for “(b), (c) or (d)” substitute “ (b) or (d) ”.
- (3) In subsection (5), in paragraph (a)—
- (a) for “35, 36 or 40” substitute “ 35 or 36 ”, and
 - (b) omit “for a refund under any regulations made by virtue of section 13(5)”.
- (4) In subsection (10)—
- (a) omit “, on the acquisition of the goods from another member State”, and
 - (b) omit “from a place outside the member States”.

Commencement Information

- II** Sch. 8 para. 63 in force at 31.12.2020 by [S.I. 2020/1642](#), **reg. 4(b)** (with [reg. 7](#))

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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):

- s. 13(1)(c) and word inserted by [2023 c. 30 Sch. 20 para. 1\(2\)\(b\)](#)
- Sch. 7 para. 158(2)(e)(f) inserted by [S.I. 2022/109 reg. 5\(3\)\(c\)](#) (This amendment not applied to legislation.gov.uk. The affecting statutory instrument has no legal effect. It was made under a procedure which meant that it ceased to have effect 28 days after signing unless it was debated and approved in Parliament within that time. It was not debated and approved within 28 days, so it has expired with no effect.)