Changes to legislation: There are currently no known outstanding effects for the Taxation (Cross-border Trade) Act 2018, Paragraph 73. (See end of Document for details)

## 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

- 73 In section 84 (further provisions relating to appeals)—
  - (a) in subsection (4)(c), omit ", acquisition", and
  - (b) in subsection (6), omit "or (as the case requires) paragraph 26 of Schedule 3BA or paragraph 16F of Schedule 3B".

#### **Commencement Information**

II Sch. 8 para. 73 in force at 31.12.2020 by S.I. 2020/1642, reg. 4(b) (with reg. 7)

# **Changes to legislation:**

There are currently no known outstanding effects for the Taxation (Cross-border Trade) Act 2018, Paragraph 73.