

Status: Point in time view as at 01/09/1994.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, SCHEDULE 14. (See end of Document for details)

SCHEDULES

SCHEDULE 14

CONSEQUENTIAL AMENDMENTS

Extent Information

E1 Sch. 14 para. 7 extends to the Isle of Man.

Diplomatic Privileges Act 1964 c.81

- 1 In section 2(5A) of the Diplomatic Privileges Act 1964 for “2A or 2B of the Value Added Tax Act 1983” there shall be substituted “ 10 or 15 of the Value Added Tax Act 1994 ”.

Commonwealth Secretariat Act 1966 c.10

- 2 In paragraph 10(1A) of the Commonwealth Secretariat Act 1966 for “2A or 2B of the Value Added Tax Act 1983” there shall be substituted “ 10 or 15 of the Value Added Tax Act 1994 ”.

Consular Relations Act 1968 c.18

- 3 In section 1(8A) of the Consular Relations Act 1968 for “2A or 2B of the Value Added Tax Act 1983” there shall be substituted “ 10 or 15 of the Value Added Tax Act 1994 ”.

International Organisations Act 1968 c.48

- 4 In paragraph 19(c) of Schedule 1 to the International Organisations Act 1968 for “2A or 2B of the Value Added Tax Act 1983” there shall be substituted “ 10 or 15 of the Value Added Tax Act 1994 ”.

Diplomatic and other Privileges Act 1971 c.64

- 5 In section 1(5) of the Diplomatic and other Privileges Act 1971 for “2A or 2B of the Value Added Tax Act 1983” there shall be substituted “ 10 or 15 of the Value Added Tax Act 1994 ”.

Customs and Excise Management Act 1979 c.2

- 6 In section 1(1) of the Customs and Excise Management Act 1979 for the definition of “free zone goods” there shall be substituted—

““free zone goods” are goods which are within a free zone;”.

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Isle of Man Act 1979 c.58

- 7 (1) In section 1(1)(d) of the Isle of Man Act for “13 of the Value Added Tax Act 1983” there shall be substituted “ 23 of the Value Added Tax Act 1994 ”.
- (2) In section 6 of that Act—
- (a) for “1983” in each place where it occurs there shall be substituted “ 1994 ”;
 - (b) in subsection (2)(f) for “29” there shall be substituted “ 43 ”;
 - (c) in subsection (4)(a) for “16(9)” there shall be substituted “ 30(10) ”;
 - (d) in subsection (4)(b) for “Schedule 7” there shall be substituted “ Schedule 11 ”; and
 - (e) in subsection (4)(c) for “39(3)” there shall be substituted “ 72(8) ”.
- (3) In section 14(4)(b) for “section 33(2A) of the Finance Act 1972” there shall be substituted “ paragraph 5(3) of Schedule 11 to the Value Added Tax Act 1994 ”.

Insolvency Act 1986 c.45

- 8 In Schedule 6 to the Insolvency Act 1986 in paragraph 3 for “1983” there shall be substituted “ 1994 ”.

Bankruptcy (Scotland) Act 1985 c.66

- 9 In paragraph 8(2) of Schedule 3 to the Bankruptcy (Scotland) Act 1985 for “Value Added Tax Act 1983” there shall be substituted “ Value Added Tax Act 1994 ”.

Income and Corporation Taxes Act 1988 c.1

- 10 (1) The Income and Corporation Taxes Act 1988 shall be subject to the following amendments.
- (2) In section 827 for—
- (a) “Chapter II of Part I of the Finance Act 1985” there shall be substituted “ Part IV of the Value Added Tax Act 1994 ”;
 - (b) “13 to 17A” there shall be substituted “ 60 to 70 ”;
 - (c) “18” and “19” there shall be substituted respectively “ 74 ” and “ 59 ”;
 - (d) “20 of the Finance Act 1985” there shall be substituted “ 79 of that Act ”.

Capital Allowances Act 1990 c.1

- 11 In section 159A of the Capital Allowances Act 1990—
- (a) in subsection (6) for “1983” and “(2)” there shall be substituted “ 1994 ” and “ 4(2) ”; and
 - (b) in subsection (7) for “14” and “1983” there shall be substituted “ 24 ” and “ 1994 ”.

Tribunals and Inquiries Act 1992 c.53

- 12 In Parts I and II of Schedule 1 to the Tribunals and Inquiries Act 1992 for “8 to the Value Added Tax Act 1983” there shall be substituted “ 12 to the Value Added Tax Act 1994 ”.

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Finance Act 1994 c.9

- 13 In section 7 of the Finance Act 1994—
- [^{F1}(a) in subsection (4) for “25 and 29 of the Finance Act 1985” and “40 of the Value Added Tax Act 1983” there shall be substituted, respectively, “ 85 and 87 of the Value Added Tax Act 1994 ” and “ 83 of that Act ”;]
 - (b) in subsection (5) for “8 to the Value Added Tax Act 1983” there shall be substituted “ 12 to the Value Added Tax Act 1994 ”.

Textual Amendments

F1 Sch. 14 para. 13(a) substituted (retrospectively) by 1995 c. 4, s. 33(5)

Vehicle Excise and Registration Act 1994 c.22

- 14 In paragraph 23 of Schedule 2 to the Vehicle Excise and Registration Act 1994—
- (a) for “2C of the Value Added Tax Act 1983” there shall be substituted “ 3 of the Value Added Tax Act 1994 ”;
 - (b) for “(7) of section 16” there shall be substituted “ (8) of section 30 ”; and
 - (c) for “subsection (9)” there shall be substituted “ subsection (10) ”.

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