



# Value Added Tax Act 1983 (repealed 1.9.1994)

1983 CHAPTER 55

*Special cases*

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**Textual Amendments applied to the whole legislation**

**F1** Act repealed (1.9.1994) by [1994 c. 23, ss. 100\(2\), 101\(2\)](#), [Sch. 15](#) (with [Sch. 13 paras. 2, 6, 9](#))

**Status:**

This version of this provision no longer has effect.

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1983 (repealed 1.9.1994), Section 37C.