

## SCHEDULES

### SCHEDULE 18

#### REPEALS

#### PART V

#### VALUE ADDED TAX

##### *(1) Abolition of fiscal frontiers*

<i>Chapter</i>	<i>Short title</i>	<i>Extent of repeal</i>
1983 c. 55.	The Value Added Tax Act 1983.	<p>In section 2, in subsection (2), the words from the beginning to “and” and subsections (4) and (5).</p> <p>In section 7(4), paragraph (a).</p> <p>In section 9(1), the word “and” at the end of paragraph (a).</p> <p>Section 10(6).</p> <p>Section 11(3) and (4).</p> <p>In section 14(3), the word “and” at the end of paragraph (a).</p> <p>In section 15(2), paragraph (c).</p> <p>In section 20(1), the words “or on the importation of goods by”.</p> <p>In section 21(1), the words “or the importation of goods by”.</p> <p>Section 32(1).</p> <p>Section 36(3).</p> <p>In section 40(1)(j), the word “2”.</p>

These repeals come into force in accordance with section 14(3) of this Act.

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*Status: This is the original version (as it was originally enacted).*

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<i>Chapter</i>	<i>Short title</i>	<i>Extent of repeal</i>
		In Schedule 1— (a) in paragraph 5A(2), paragraph (b) and the word “or” immediately preceding it; and (b) in paragraph 15, the words from the beginning to “Act and”.
		In Schedule 4, paragraphs 2 and 5 and, in paragraph 13, the word “2”.
		In Schedule 5, in Item 1 of Group 15, the words “of imported goods”.
		In Schedule 10, in the words in brackets in paragraph 6, the word “acquired”.
1985 c. 54.	The Finance Act 1985.	In section 22(7), the words “sub-paragraph (1) or sub-paragraph (2) of”.
1987 c. 16.	The Finance Act 1987.	Section 12(3). Section 13(2) and (3).
1988 c. 39.	The Finance Act 1988.	In section 14(8), paragraph (a).

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These repeals come into force in accordance with section 14(3) of this Act.

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