



# Value Added Tax Act 1994

## 1994 CHAPTER 23

An Act to consolidate the enactments relating to value added tax, including certain enactments relating to VAT tribunals. [5th July 1994]

Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

### Modifications etc. (not altering text)

- C1 Act extended (27.7.1999) by 1999 c. 16, s. 13(6)
- C2 Act: Crown status for the purposes of the Act extended (6.5.1999) by S.I. 1999/677, art. 6
- C3 Act modified (3.5.2007) by The National Assembly for Wales Commission (Crown Status) Order 2007 (S.I. 2007/1118), art. 4
- C4 Act applied (31.12.2020) by The Value Added Tax (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1546), regs. 1, 16 (with reg. 15); S.I. 2020/1641, reg. 2, Sch.
- C5 Act modified (31.12.2020) by The Value Added Tax (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1546), regs. 1, 32; S.I. 2020/1641, reg. 2, Sch.
- C6 Act applied (with modifications) (31.12.2020) by The Value Added Tax (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1546), regs. 1, 20(4) (with reg. 21); S.I. 2020/1641, reg. 2, Sch.
- C7 Act modified (31.12.2020) by The Value Added Tax (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1546), regs. 1, 19(6); S.I. 2020/1641, reg. 2, Sch.
- C8 Act applied (31.12.2020) by The Value Added Tax (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1546), regs. 1, 34 (with reg. 33); S.I. 2020/1641, reg. 2, Sch.
- C9 Act modified (temp.) (with effect in accordance with s. 93(5)-(10) of the amending Act) by Finance Act 2021 (c. 26), s. 93(2)

**Changes to legislation:**

Value Added Tax Act 1994, Introductory Text is up to date with all changes known to be in force on or before 18 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.

[View outstanding changes](#)

**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- s. 51A repealed by [S.I. 2008/1146 art. 5\(2\)\(a\)](#) (This amendment not applied to legislation.gov.uk. The insertion of s. 51A by 1995 c. 4, s. 26(1) never came into force)
- Sch. 10 para. 8(2)(3) inserted by [1995 c. 4 s. 26\(2\)](#) (This amendment not applied to legislation.gov.uk. S. 26 repealed (1.6.2008) without ever being in force by S.I. 2008/1146, art. 5)