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

SCHEDULES

SCHEDULE 13

TRANSITIONAL PROVISIONS AND SAVINGS

Extent Information

E1 Sch. 13 para. 23 extends to the Isle of Man.

GROUP 4A

FUEL AND POWER FOR DOMESTIC OR CHARITY USE

Assessments

- 20 An assessment may be made under section 73 in relation to amounts paid or credited before the commencement of this Act but—
- (a) in relation to an amount paid or credited before 30th July 1990 section 73(2) shall have effect with the omission of the words from “or which” to “out to be”, and
 - (b) in relation to amounts repaid or paid to any person before the passing of the ^{M1}Finance Act 1982 section 73 shall have effect with the omission of subsection (2).

Marginal Citations

M1 1982 c.39.

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