



# Value Added Tax Act 1994

## 1994 CHAPTER 23

### PART I

#### THE CHARGE TO TAX

#### *Determination of value*

<sup>F1</sup>22 .....

#### **Textual Amendments**

- F1** S. 22 repealed (29.4.1996 with application in relation to supplies made on or after 1.1.1996) by 1996 c. 8, ss. 28, 205, [Sch. 41 Pt. IV\(2\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1994, Section 22.