



Value Added Tax Act 1994

1994 CHAPTER 23

PART II

RELIEFS, EXEMPTIONS AND REPAYMENTS

[^{F1}Acquisitions]

^{F1}36A Relief from VAT on acquisition if importation would attract relief

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Textual Amendments

- F1** S. 36A omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018](#) (c. 22), s. 57(3), [Sch. 8 para. 38](#) (with [Sch. 8 para. 99](#)) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), [21](#)), S.I. 2020/1545, [Pt. 4](#) and 2020 c. 26, [Sch. 2 para. 7\(7\)-\(9\)](#)); S.I. 2020/1642, [reg. 4\(b\)](#) (with [reg. 7](#))

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Section 36A.