



Value Added Tax Act 1994

1994 CHAPTER 23

PART IV

ADMINISTRATION, COLLECTION AND ENFORCEMENT

[^{F1}Default surcharges and other] penalties and criminal offences

^{F1}67A Breach of controlled goods agreement

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Textual Amendments

F1 S. 67A omitted (6.4.2014) by virtue of [Finance Act 2008 \(c. 9\)](#), s. 129(4), [Sch. 43 para. 4](#); S.I. 2014/906, art. 2

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Section 67A.