



Value Added Tax Act 1994

1994 CHAPTER 23

PART IV

ADMINISTRATION, COLLECTION AND ENFORCEMENT

[^{F1}Online marketplaces]

^{F2}**77D Joint and several liability under section 77B [^{F1}or 77BA]: interest**

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Textual Amendments

- F1** Words in s. 77D heading inserted (15.3.2018) by [Finance Act 2018 \(c. 3\), s. 38\(7\)\(a\)](#)
- F2** [S. 77D](#) omitted (with effect in accordance with art. 1(3)(b) of the amending S.I.) by virtue of [The Finance Act 2009, Sections 101 and 102 \(Value Added Tax\) \(Late Payment Interest and Repayment Interest\) \(Exceptions and Consequential Amendments\) Order 2022 \(S.I. 2022/1298\)](#), arts. 1(3)(a), **3(6)**

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Section 77D.