



Value Added Tax Act 1994

1994 CHAPTER 23

PART IV

ADMINISTRATION, COLLECTION AND ENFORCEMENT

Interest, repayment supplements etc. payable by Commissioners

^{F1}78A Assessment for interest overpayments.

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Textual Amendments

- F1** S. 78A 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(8)**

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Section 78A.