



# Finance Act 1995

## 1995 CHAPTER 4

### PART II

#### VALUE ADDED TAX AND INSURANCE PREMIUM TAX

##### *Value added tax*

### **33 Correction of consolidation errors.**

- (1) The <sup>M1</sup>Value Added Tax Act 1994 shall have effect, and be deemed always to have had effect, as if it had been enacted as follows.
- [<sup>F1</sup>(2) Section 35(1) (refund of VAT to persons constructing certain buildings) shall be deemed to have been enacted with the word “building” substituted for the word “dwelling” in each place where it occurs.]
- (3) Paragraph 5(5) and (6)(b) of Schedule 4 and paragraph 7(b) of Schedule 6 (which contain references to paragraph 5(3) of Schedule 4 which should be references to paragraph 5(4) of that Schedule) shall be deemed to have been enacted—
  - (a) in the case of paragraph 5(5) and (6)(b), with “sub-paragraph (4) above” substituted for “sub-paragraph (3) above”, in each case; and
  - (b) in the case of paragraph 7(b), with “paragraph 5(4)” substituted for “paragraph 5(3)”.
- (4) In paragraph 9 of Schedule 13 (which contains transitional provisions relating to bad debt relief), the following sub-paragraph shall be deemed to have been enacted instead of sub-paragraph (2) of that paragraph, that is to say—
  - (2) Claims for refunds of VAT shall not be made in accordance with section 36 of this Act in relation to—
    - (a) any supply made before 1st April 1989; or
    - (b) any supply as respects which a claim is or has been made under section 22 of the 1983 Act.”

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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 1995, Section 33. (See end of Document for details)*

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- (5) In paragraph 13 of Schedule 14 (consequential amendment of the <sup>M2</sup>Finance Act 1994), the following sub-paragraph shall be deemed to have been enacted instead of sub-paragraph (a) of that paragraph, that is to say—
- “(a) in subsection (4) for “25 and 29 of the Finance Act 1985” and “40 of the Value Added Tax Act 1983” there shall be substituted, respectively, “85 and 87 of the Value Added Tax Act 1994” and “83 of that Act”.”

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**Textual Amendments**

- F1** S. 33(2) repealed (29.4.1996 with effect as mentioned in s. 30(4) of the amending Act) by 1996 c. 8, s. 205, Sch. 41 Pt. IV(4)
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**Marginal Citations**

- M1** 1994 c. 23.  
**M2** 1994 c. 9.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1995, Section 33.