



Finance Act 1996

1996 CHAPTER 8

PART II

VALUE ADDED TAX

EC Second VAT Simplification Directive

28 Adaptation of aircraft and hovercraft.

- (1) Section 22 of the ^{M1}Value Added Tax Act 1994 shall be omitted.
- (2) This section shall apply to supplies made on or after 1st January 1996.

Marginal Citations

M1 1994 c. 23.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1996, Section 28.