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**Changes to legislation:** Government of Wales Act 1998, Cross Heading: The Value Added Tax Act 1994 (c.23) is up to date with all changes known to be in force on or before 29 February 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

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## SCHEDULES

### SCHEDULE 12

#### MINOR AND CONSEQUENTIAL AMENDMENTS

##### *The Value Added Tax Act 1994 (c.23)*

- 35 In section 41(6) of the Value Added Tax Act 1994 (meaning of government department), before “a Northern Ireland department,” insert “ , the National Assembly for Wales, ”.

**Changes to legislation:**

Government of Wales Act 1998, Cross Heading: The Value Added Tax Act 1994 (c.23) is up to date with all changes known to be in force on or before 29 February 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 104(1A) inserted by [2022 asc 1 s. 68\(6\)\(a\)](#)
- Sch. 1 para. 5A5B by [2000 c. 41 Sch. 3 para. 10\(5\)](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 3 paras. 8-16 repealed without ever being in force by Government of Wales Act 2006 (c. 32), s. 163, {Sch. 12} (with Sch. 11 para. 22), the amending provision coming into force immediately after "the 2007 election" (held on 3.5.2007) subject to s. 161(4)(5) of the amending Act, which provides for certain provisions to come into force for specified purposes immediately after the end of "the initial period" (which ended with the day of the first appointment of a First Minister on 25.5.2007) -- see ss. 46, 161(1)(4)(5) of the amending Act.)
- Sch. 17 para. 11A inserted by [2022 asc 1 Sch. 4 para. 12\(4\)\(b\)](#)