
Changes to legislation: Commissioners for Revenue and Customs Act 2005, Cross Heading: Value Added Tax Act 1994 (c. 23) is up to date with all changes known to be in force on or before 21 April 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](#)

SCHEDULES

SCHEDULE 4

CONSEQUENTIAL AMENDMENTS, &c.

Value Added Tax Act 1994 (c. 23)

54 The Value Added Tax Act 1994 shall be amended as follows.

Commencement Information

I1 [Sch. 4 para. 54](#) in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(h\)](#)

55 In Schedule 3B (supply of electronic services in member States) for paragraph 21(1) (b) substitute—

“(b) section 44 of the Commissioners for Revenue and Customs Act 2005.”.

Commencement Information

I2 [Sch. 4 para. 55](#) in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(h\)](#)

56 In Schedule 11 (administration, &c.) for paragraph 1 substitute—

“1 The Commissioners for Her Majesty’s Revenue and Customs shall be responsible for the collection and management of VAT.”

Commencement Information

I3 [Sch. 4 para. 56](#) in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(h\)](#)

Changes to legislation:

Commissioners for Revenue and Customs Act 2005, Cross Heading: Value Added Tax Act 1994 (c. 23) is up to date with all changes known to be in force on or before 21 April 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. 18(2)(ia) inserted by [2019 anaw 1 s. 9](#)