Changes to legislation: *Tribunals, Courts and Enforcement Act 2007, Paragraph 118 is up to date with all changes known to be in force on or before 09 July 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 13

TAKING CONTROL OF GOODS: AMENDMENTS

Value Added Tax Act 1994 (c. 23)

118 In section 48 (VAT representatives), in subsection (7A) after "enforcement" insert " by taking control of goods or, in Northern Ireland, ".

Commencement Information

I1 Sch. 13 para. 118 in force at 6.4.2014 by S.I. 2014/768, **art. 2(1)(b)**

Changes to legislation:
Tribunals, Courts and Enforcement Act 2007, Paragraph 118 is up to date with all changes known to be in force on or before 09 July 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.
View outstanding changes

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. 13(8)(bza) inserted by 2022 c. 36 s. 23(2)
- s. 13(8)(bzb) inserted by 2022 c. 36 s. 24(9)
- s. 16(3)(a) word inserted by 2015 c. 2 s. 85(3)(a)
- s. 16(3)(b) and word inserted by 2015 c. 2 s. 85(3)(b)
- s. 16(3A)(3B) inserted by 2015 c. 2 s. 85(4)
- s. 22(6) inserted by 2022 c. 35 Sch. 4 para. 4(2)
- s. 23(8) inserted by 2022 c. 35 Sch. 4 para. 4(3)
- s. 25A inserted by 2022 c. 36 s. 80(1)
- s. 29(3A) inserted by 2022 c. 36 s. 81(6)
- Sch. 5 para. 11A and cross-heading inserted by 2022 c. 36 s. 80(2)
- Sch. 7 para. 6(1)(e) words substituted by 2013 c. 22 Sch. 14 para. 13(2) (Sch. 7 was already repealed when this amendment came into force)
- Sch. 7 para. 6(4)(b) words substituted by 2013 c. 22 Sch. 14 para. 13(2) (Sch. 7 was already repealed when this amendment came into force)