Changes to legislation: *Finance Act 2008, Paragraph 35 is up to date with all changes known to be in force on or before 12 October 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 39

TIME LIMITS FOR ASSESSMENTS, CLAIMS ETC.

VATA 1994

35 In section 78(11) (interest in certain cases of official error), for "three years" substitute " 4 years ".

Commencement Information

I1 Sch. 39 para. 35 in force at 1.4.2009 for the purposes of the amendment made by that paragraph by S.I. 2009/403, **art. 2(1)** (with art. 5)

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

– Blanket amendment words substituted by S.I. 2011/1043 art. 34

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

– Sch. 41 para. 6(1A) inserted by 2015 c. 11 Sch. 20 para. 10(2)
– Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by 2015 c. 11 Sch. 20 para. 11(2)