

SCHEDULES

SCHEDULE 8

VAT AMENDMENTS CONNECTED WITH WITHDRAWAL FROM EU

PART 2

AMENDMENTS OF OTHER ENACTMENTS

Finance Act 2016

- 121 In Schedule 18 to the Finance Act 2016 (serial tax avoidance)—
- (a) in paragraph 5(4)—
 - (i) omit paragraph (b) (but not the “and” at the end of the paragraph),
and
 - (ii) in paragraph (c), omit “from a place outside the member States”,
 - (b) in paragraph 6(2)—
 - (i) omit paragraph (b) (but not the “and” at the end of the paragraph),
and
 - (ii) in paragraph (c), omit “from a place outside the member States”,
and
 - (c) in paragraph 36(8)—
 - (i) omit paragraph (b), and
 - (ii) in paragraph (c), omit “from a place outside the member States”.