SCHEDULES

SCHEDULE 8

VAT AMENDMENTS CONNECTED WITH WITHDRAWAL FROM EU

PART 1

AMENDMENTS OF VALUE ADDED TAX ACT 1994

Amendment of the Value Added Tax Act 1994

85 In Schedule 3A (registration in respect of disposals of assets for which a VAT repayment is claimed), in paragraph 1—

(a) in sub-paragraph (1), for "Schedule 1, 1A, 2 or 3" substitute " Schedule 1 or 1A ", and

(b) in sub-paragraph (2), for the words from ", paragraph 11 of Schedule 1A" to the end substitute " or paragraph 11 of Schedule 1A ".

Commencement Information

I1 Sch. 8 para. 85 in force at 31.12.2020 by S.I. 2020/1642, **reg. 4(b)** (with reg. 7)

Changes to legislation:
There are currently no known outstanding effects for the Taxation (Cross-border Trade) Act 2018, Paragraph 85.