
Changes to legislation: There are currently no known outstanding effects for the Corporate Insolvency and Governance Act 2020, Cross Heading: Value Added Tax Act 1994. (See end of Document for details)

SCHEDULES

SCHEDULE 9

ARRANGEMENTS AND RECONSTRUCTIONS FOR COMPANIES IN FINANCIAL DIFFICULTY

PART 2

CONSEQUENTIAL AMENDMENTS

Value Added Tax Act 1994

- 15 In section 26AA of the Value Added Tax Act 1994 (disapplication of disallowance under section 26A in insolvency), in subsection (8), after paragraph (k) insert—
- “(ka) a compromise or arrangement sanctioned by the court and delivered to the registrar or (as the case may be) published in the Gazette in accordance with section 901F of the Companies Act 2006 is in place in relation to that person.”.

Changes to legislation:

There are currently no known outstanding effects for the Corporate Insolvency and Governance Act 2020, Cross Heading: Value Added Tax Act 1994.