
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2021, Paragraph 22. (See end of Document for details)*

SCHEDULES

SCHEDULE 27

SCHEDULES 24 TO 26: CONSEQUENTIAL PROVISION

Value Added Tax Act 1994

- 22 In section 81 (interest given by way of credit and set-off of credits), in subsections (3)(b) and (3A)(c), for “penalty, interest or surcharge” substitute “penalty or interest”.

Commencement Information

- I1** Sch. 27 para. 22 in force at 1.1.2023 for specified purposes by S.I. 2022/1278, reg. 2(3)(4)(a)
I2 Sch. 27 para. 22 in force at 6.4.2024 for specified purposes by S.I. 2024/440, reg. 2

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2021, Paragraph 22.