SCHEDULES

SCHEDULE 27

SCHEDULES 24 TO 26: CONSEQUENTIAL PROVISION

Value Added Tax Act 1994

24 In section 83F (nature of review etc), after subsection (5) insert—

"(5A) See section 83FA concerning additional conclusions a review can reach in the case of penalties under Schedule 24 to the Finance Act 2021."

Commencement Information

I1 Sch. 27 para. 24 in force at 1.1.2023 for specified purposes by S.I. 2022/1278, **reg. 2(3)**(4)(a)

I2 Sch. 27 para. 24 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 24.