



Finance Act 2021

2021 CHAPTER 26

PART 3

OTHER TAXES

Value added tax

100 Refunds to S4C

- (1) In section 33(3) of the Value Added Tax Act 1994 (refunds of VAT in certain cases), after paragraph (i) insert—
 - “(ia) S4C;”.
- (2) The amendment made by this section has effect in relation to supplies made, and acquisitions and importations taking place, on or after 1 April 2021.