

SCHEDULES

SCHEDULE 1

CONSEQUENTIAL AMENDMENTS, REPEALS AND REVOCATIONS

PART 1

ACTS

Value Added Tax Act 1994 (c. 23)

2. In section 89 (adjustments of contracts on changes in VAT), in subsection (3), for “election under paragraph 2 of Schedule 10” substitute “option to tax any land under Part 1 of Schedule 10”.