



Finance Act 1985

1985 CHAPTER 54

PART I

CUSTOMS AND EXCISE AND VALUE ADDED TAX

CHAPTER II

VALUE ADDED TAX

Modifications etc. (not altering text)

C1 Pt. I Chapter II (ss. 11-13) modified by [Finance Act 1988 \(c. 39, SIF 40:2\)](#), [s. 21\(a\)](#)

Newspaper advertisements

F1¹¹

Textual Amendments

F1 [S. 11](#) repealed (1.9.1994 with effect as mentioned in [s. 101\(1\)](#) of the amending Act) by [1994 c. 23](#), [ss. 100\(2\)](#), [Sch. 15](#)

Offences etc.

F2¹²

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1985, Chapter II. (See end of Document for details)

Textual Amendments

F2 S. 12 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), **Sch. 15**

Civil penalties

F3 **13**

Textual Amendments

F3 S. 13 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), **Sch. 15**

F4 **13A**

Textual Amendments

F4 S. 13A repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), **Sch. 15**

F5 **14**

Textual Amendments

F5 S. 14 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), **Sch. 15**

F6 **14A**

Textual Amendments

F6 S. 14A repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), **Sch. 15**

F7 **14B**

Textual Amendments

F7 S. 14B repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), **Sch. 15**

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1985, Chapter II. (See end of Document for details)

F8 **15**

Textual Amendments

F8 S. 15 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), **Sch. 15** (and subject to amendment by 1995 c. 4, s. 32(2)-(4))

F9 **15A**

Textual Amendments

F9 S. 15A repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), **Sch. 15**

F10 **16**

Textual Amendments

F10 S. 16 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), **Sch. 15**

F11 **17**

Textual Amendments

F11 S. 17 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), **Sch. 15**

F12 **17A**

Textual Amendments

F12 S. 17A repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), **Sch. 15**

Interest, surcharges and supplements

F13 **18**

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1985, Chapter II. (See end of Document for details)

Textual Amendments

F13 S. 18 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), **Sch. 15**

F14 **19**

Textual Amendments

F14 S. 19 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), **Sch. 15**

F15 **20**

Textual Amendments

F15 S. 20 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), **Sch. 15**

Assessments, records and information

F16 **21**

Textual Amendments

F16 S. 21 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), **Sch. 15**

F17 **22**

Textual Amendments

F17 S. 22 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23 ss. 100(2), Sch. 15

F18 **23**

Textual Amendments

F18 S. 23 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), **Sch. 15**

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1985, Chapter II. (See end of Document for details)

Appeals

F19 24

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Textual Amendments

F19 S. 24 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), **Sch. 15**

F20 25

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Textual Amendments

F20 S. 25 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), **Sch. 15**

F21 26

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Textual Amendments

F21 S. 26 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), **Sch. 15**

F22 27

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Textual Amendments

F22 S. 27 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), **Sch. 15**

Miscellaneous

F23 28

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Textual Amendments

F23 S. 28 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), **Sch. 15**

F24 29

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1985, Chapter II. (See end of Document for details)

Textual Amendments

F24 S. 29 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), **Sch. 15**

F25 **30**

Textual Amendments

F25 S. 30 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), **Sch. 15**

F26 **31**

Textual Amendments

F26 S. 31 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), **Sch. 15**

32 **F27**

Textual Amendments

F27 S. 32 repealed by Finance Act 1990 (c. 29, SIF 40:2), s. 132, **Sch. 19 Pt. III** Note 1 and is expressed to be repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), **Sch. 15**

F28 **33**

Textual Amendments

F28 S. 33 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), **Sch. 15**

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1985, Chapter II.