



# Finance Act 1985

## 1985 CHAPTER 54

### PART I

#### CUSTOMS AND EXCISE AND VALUE ADDED TAX

### CHAPTER II

#### VALUE ADDED TAX

#### *Assessments, records and information*

<sup>F1</sup>21 .....

#### **Textual Amendments**

**F1** S. 21 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), Sch. 15

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1985, Section 21.