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**Changes to legislation:** Debtors (Scotland) Act 1987, Cross Heading: The Value Added Tax Act 1983 (c. 55.) is up to date with all changes known to be in force on or before 26 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

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## SCHEDULES

### SCHEDULE 4

#### RECOVERY OF RATES AND TAXES ETC.

*The Value Added Tax Act 1983 (c. 55.)*

**F14** .....

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**Textual Amendments**

**F1** [Sch. 4 para. 4](#) repealed (1.9.1994) by [1994 c. 23, ss. 100\(2\), 101\(1\)](#), [Sch. 15](#)

**Changes to legislation:**

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

- Act applied (with modifications) by [S.I. 2018/1125 reg. 8](#) (This amendment not applied to [legislation.gov.uk](#). S.I. 2018/1125, reg. 8 omitted (31.12.2020) by virtue of Private International Law (Implementation of Agreements) Act 2020 (c. 24), s. 4(3), Sch. 5 para. 4(4))

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 8(1)(d)(e) substituted for s. 8(1)(d) by [2007 asp 3 Sch. 5 para. 16\(7\)\(a\)\(v\)](#)