



Finance (No. 2) Act 1992

1992 CHAPTER 48

PART I

CUSTOMS AND EXCISE, VALUE ADDED TAX AND CAR TAX

CHAPTER II

VALUE ADDED TAX

14 Abolition of fiscal frontiers etc.

^{F1}(1)

(2) Schedule 3 to this Act shall have effect for the purposes—

(a) of amending the ^{M1}Value Added Tax Act 1983, Chapter II of Part I of the ^{M2}Finance Act 1985 and certain other enactments in connection with the provision made by subsection (1) above; and

(b) of giving effect, in relation to—

(i) value added tax charged on the supply of goods and services; and

(ii) value added tax charged on the importation of goods from places outside the member States,

to requirements of the directive of the Council of the European Communities dated 17th May 1977 No. [77/388/EEC](#) and the amendments of that directive by the directive of that Council dated 16th December 1991 No. [91/680/EEC](#) (amendments with a view to the abolition of fiscal frontiers).

^{F1}(3)

^{F1}(4)

^{F1}(5)

^{F1}(6)

Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 1992, Chapter II. (See end of Document for details)

Textual Amendments

F1 S. 14(1)(3)-(6) repealed (1.9.1994) by 1994 c. 23, ss. 100(2), 101(1), **Sch. 15**

Commencement Information

I1 S. 14 wholly in force; s. 14 not in force at Royal Assent see s. 14(3); s. 14(2) in force for certain purposes at 1.8.1992 by S.I. 1992/1867, art. 3, **Sch. Pt. I**; s. 14(2) in force for certain purposes at 1.12.1992 by S.I. 1992/2979, art. 3, **Sch. Pt. II**; S. 14 in force insofar as not already in force at 1.1.1993 by S.I. 1992/3261, **art. 3** (with transitional provisions in arts. 4, 5, 6, and 7).

Marginal Citations

M1 1983 c. 55.

M2 1985 c. 54.

F²15

Textual Amendments

F2 S. 15 repealed (1.9.1994) by 1994 c. 23, ss. 100(2), 101(1), **Sch. 15**

F³16

Textual Amendments

F3 S. 16 repealed (1.9.1994) by 1994 c. 23, ss. 100(2), 101(1), **Sch. 15**

F⁴17

Textual Amendments

F4 S. 17 repealed (1.9.1994) by 1994 c. 23, ss. 100(2), 101(1), **Sch. 15**

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 1992, Chapter II.