
Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: Bad debt relief. (See end of Document for details)

SCHEDULES

SCHEDULE 13

TRANSITIONAL PROVISIONS AND SAVINGS

Extent Information

E1 Sch. 13 para. 23 extends to the Isle of Man.

GROUP 4A

FUEL AND POWER FOR DOMESTIC OR CHARITY USE

Bad debt relief

9 ^{F1}(1)

[^{F2}(2) Claims for refunds of VAT shall not be made in accordance with section 36 of this Act in relation to—

- (a) any supply made before 1st April 1989; or
- (b) any supply as respects which a claim is or has been made under section 22 of the 1983 Act.]

Textual Amendments

F1 Sch. 13 para. 9(1) repealed (19.3.1997 with effect as mentioned in s. 39 of the amending Act) by 1997 c. 16, ss. 39, 113, **Sch. 18 Pt. IV(3)**, Note

F2 Sch. 13 para. 9(2) substituted (retrospectively) by 1995 c. 4, s. 33(4)

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