



Value Added Tax Act 1994

1994 CHAPTER 23

PART VI

SUPPLEMENTARY PROVISIONS

Supplementary provisions

101 Commencement and extent.

- (1) This Act shall come into force on 1st September 1994 and Part I shall have effect in relation to the charge to VAT on supplies, acquisitions and importations in prescribed accounting periods ending on or after that date.
- (2) Without prejudice to section 16 of the ^{M1}Interpretation Act 1978 (continuation of proceedings under repealed enactments) except in so far as it enables proceedings to be continued under repealed enactments, section 72 shall have effect on the commencement of this Act to the exclusion of section 39 of the 1983 Act.
- (3) This Act extends to Northern Ireland.
- (4) Paragraph 23 of Schedule 13 and paragraph 7 of Schedule 14 shall extend to the Isle of Man but no other provision of this Act shall extend there.

Marginal Citations

M1 1978 c. 30.

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Section 101.