



Finance Act 1994

1994 CHAPTER 9

PART VIII

MISCELLANEOUS AND GENERAL

Assigned matters

256 Minor corrections.

(1) The provisions mentioned in subsection (2) below (which enable revenue traders and taxable persons to be required to keep records) shall be amended in accordance with subsections (3) and (4) below (which correct minor errors in those provisions so far as they relate to the admissibility in evidence of the recorded information).

(2) The provisions are—

- (a) in the ^{M1}Customs and Excise Management Act 1979, section 118A; and
- (b) in Schedule 7 to the ^{M2}Value Added Tax Act 1983, paragraph 7.

^{F1}(3)

(4) Subsection (7) and sub-paragraph (6) of those provisions shall be omitted.

Textual Amendments

F1 S. 256(3) omitted (1.4.2011) by virtue of [Finance \(No. 3\) Act 2010 \(c. 33\)](#), s. 29(2), [Sch. 13 para. 2\(a\)](#); [S.I. 2011/777](#), art. 2

Marginal Citations

M1 1979 c. 2.

M2 1983 c. 55.

Changes to legislation:

Finance Act 1994, Cross Heading: Assigned matters is up to date with all changes known to be in force on or before 23 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.

[View outstanding changes](#)

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

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

- s. 16A(2)(g) inserted by [2023 c. 30 Sch. 13 para. 28](#)
- s. 160(2)-(7) modified by 2010 c. 8 s. 464(6) (as inserted) by [2017 c. 32 Sch. 5 para. 1](#)
- Sch. 5 para. 2(1)(pa) inserted by [S.I. 2022/109 reg. 4](#) (This amendment not applied to [legislation.gov.uk](#). The affecting statutory instrument has no legal effect. It was made under a procedure which meant that it ceased to have effect 28 days after signing unless it was debated and approved in Parliament within that time. It was not debated and approved within 28 days, so it has expired with no effect.)