

Changes to legislation: Tribunals, Courts and Enforcement Act 2007, Cross Heading: Value Added Tax Act 1994 (c. 23) is up to date with all changes known to be in force on or before 19 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](#)

SCHEDULES

SCHEDULE 13

TAKING CONTROL OF GOODS: AMENDMENTS

Value Added Tax Act 1994 (c. 23)

117 The Value Added Tax Act 1994 is amended as follows.

Commencement Information

I1 Sch. 13 para. 117 in force at 6.4.2014 by S.I. 2014/768, art. 2(1)(b)

118 In section 48 (VAT representatives), in subsection (7A) after “enforcement” insert “by taking control of goods or, in Northern Ireland, ”.

Commencement Information

I2 Sch. 13 para. 118 in force at 6.4.2014 by S.I. 2014/768, art. 2(1)(b)

^{F1}119

Textual Amendments

F1 Sch. 13 para. 119 omitted (5.4.2014) by virtue of Finance Act 2008 (c. 9), s. 129(4), Sch. 43 para. 11(d); S.I. 2014/906, art. 3

Commencement Information

I3 Sch. 13 para. 119 in force at 6.4.2014 by S.I. 2014/768, art. 2(1)(b)

120 In section 68 (breach of walking possession agreements) for subsection (5) substitute—

“(5) This section extends only to Northern Ireland.”

Commencement Information

I4 Sch. 13 para. 120 in force at 6.4.2014 by S.I. 2014/768, art. 2(1)(b)

Changes to legislation:

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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. 13(8)(bza) inserted by [2022 c. 36 s. 23\(2\)](#)
- s. 13(8)(bzb) inserted by [2022 c. 36 s. 24\(9\)](#)
- s. 16(3)(a) word inserted by [2015 c. 2 s. 85\(3\)\(a\)](#)
- s. 16(3)(b) and word inserted by [2015 c. 2 s. 85\(3\)\(b\)](#)
- s. 16(3A)(3B) inserted by [2015 c. 2 s. 85\(4\)](#)
- s. 22(6) inserted by [2022 c. 35 Sch. 4 para. 4\(2\)](#)
- s. 23(8) inserted by [2022 c. 35 Sch. 4 para. 4\(3\)](#)
- s. 25A inserted by [2022 c. 36 s. 80\(1\)](#)
- s. 29(3A) inserted by [2022 c. 36 s. 81\(6\)](#)
- Sch. 5 para. 11A and cross-heading inserted by [2022 c. 36 s. 80\(2\)](#)
- Sch. 7 para. 6(1)(e) words substituted by [2013 c. 22 Sch. 14 para. 13\(2\)](#) (Sch. 7 was already repealed when this amendment came into force)
- Sch. 7 para. 6(4)(b) words substituted by [2013 c. 22 Sch. 14 para. 13\(2\)](#) (Sch. 7 was already repealed when this amendment came into force)