
Changes to legislation: Finance Act 2008, Paragraph 10 is up to date with all changes known to be in force on or before 25 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 37

RECORD-KEEPING

Consequential provisions

- 10 In section 13(6) of FA 1999 (VAT and gold)—
- (a) for “(6)” substitute “(4)”,
 - (b) after “above” insert “, and to records kept in pursuance of such regulations”, and
 - (c) insert at the end “ and to records kept in pursuance of that paragraph ”.

Commencement Information

- II** [Sch. 37 para. 10](#) in force at 1.4.2009 for the purposes of the amendments made by that paragraph by [S.I. 2009/402](#), [art. 2](#)

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

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

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

- Sch. 41 para. 6(1A) inserted by [2015 c. 11 Sch. 20 para. 10\(2\)](#)
- Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by [2015 c. 11 Sch. 20 para. 11\(2\)](#)