
Changes to legislation: Finance Act 2008, Paragraph 6 is up to date with all changes known to be in force on or before 26 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

VATA 1994

- 6 In paragraph 6A(7) (application of provisions of paragraph 6 where directions under paragraph 6A require records to be kept)—
- (a) for “Sub-paragraphs (4) to (6) of paragraph 6 (preservation of information by means approved by the Commissioners) apply” substitute “ Sub-paragraph (4) of paragraph 6 (preservation of information) applies ”, and
 - (b) for “they apply” substitute “ it applies ”.

Commencement Information

- II** [Sch. 37 para. 6](#) 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\(2\)](#)