
Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Taxation (Cross-border Trade) Act 2018. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 8

VAT AMENDMENTS CONNECTED WITH WITHDRAWAL FROM EU

PART 1

AMENDMENTS OF VALUE ADDED TAX ACT 1994

Amendment of the Value Added Tax Act 1994

- 33 (1) Section 33B (refunds of VAT to Academies) is amended as follows.
- (2) In subsection (1)—
- (a) for paragraph (a) (together with the “and” at the end of the paragraph) substitute—
- “(a) VAT is chargeable on the supply of goods or services to, or on the importation of goods by, the proprietor of an Academy, and”, and
- (b) in paragraph (b), omit “, acquisition”.
- (3) In subsection (3), omit “acquisition or”.
- (4) In subsection (5), omit “or acquired” in both places.
- (5) In subsection (6), omit “or acquisition”.

Commencement Information

- II** Sch. 8 para. 33 in force at 31.12.2020 by [S.I. 2020/1642](#), **reg. 4(b)** (with [reg. 7](#))

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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(1)(c) and word inserted by [2023 c. 30 Sch. 20 para. 1\(2\)\(b\)](#)
- Sch. 7 para. 158(2)(e)(f) inserted by [S.I. 2022/109 reg. 5\(3\)\(c\)](#) (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.)