



# Finance Act 2024

## 2024 CHAPTER 3

### PART 2

#### OTHER TAXES

##### *Miscellaneous VAT and excise measures*

#### **28 Interpretation of VAT and excise law**

- (1) **This section** makes provision about how—
  - (a) the European Union (Withdrawal) Act 2018 (“EUWA 2018”), and
  - (b) the amendments made to that Act by the Retained EU Law (Revocation and Reform) Act 2023 (“REULA 2023”),are to apply for the purpose of interpreting enactments relating to value added tax or any duty of excise (“VAT and excise law”).
- (2) Section 4 of EUWA 2018 (retained EU rights, powers, liabilities etc) continues to have effect (despite the provision made by section 2 of REULA 2023) for the purpose of interpreting VAT and excise law subject to the following exception.
- (3) The exception is that Articles 110 and 111 of the Treaty on the Functioning of the European Union (which relate to internal taxation on products) have no effect for that purpose.
- (4) Section 5(A1) to (A3) of EUWA 2018 (which are inserted by section 3 of REULA 2023 and which abolish the supremacy of EU law) have effect in relation to VAT and excise law as they have effect in relation to other domestic enactments but only so far as they relate to the disapplication or quashing of any enactment as a result of EU law (and, accordingly, the superseded provisions continue to have effect for the purpose of interpreting VAT and excise law).
- (5) Retained general principles of EU law—
  - (a) continue to be relevant (despite the provision made by section 4 of REULA 2023) for the purpose of interpreting VAT and excise law in the same way, and

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*Status: This is the original version (as it was originally enacted).*

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- to the same extent, as they were relevant for that purpose before the coming into force of that section, but
- (b) otherwise have effect for that purpose subject to the provision made by that Act (including, in particular, the amendments made by section 6 of that Act (role of courts)).
- (6) In [this section](#)—
- (a) the reference to any duty of excise is to be read in accordance with section 49 of TCTA 2018,
  - (b) the reference to the superseded provisions is a reference to section 5(1) to (3) of EUWA 2018 as those subsections had effect immediately before the passing of REULA 2023, and
  - (c) the reference to retained general principles of EU law is to be read in accordance with EUWA 2018 as that Act had effect immediately before the passing of REULA 2023.
- (7) [This section](#) needs to be read with sections 42 and 47 of TCTA 2018 (which make other provision about EU law relating to VAT and excise law and which continue to have effect for the purpose mentioned in [subsection \(1\)](#) above).
- (8) This section is treated as having come into force on 1 January 2024.