

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 2. (See end of Document for details)*

## SCHEDULES

### <sup>F1</sup>SCHEDULE 7A **U.K.**

#### CHARGE AT REDUCED RATE

##### Textual Amendments

- F1** Sch. 7A inserted (11.5.2001 with effect as mentioned in s. 99(7)(a) of the amending Act) by 2001 c. 9, s. 99(5)(7)(a), **Sch. 31 Pt. 1 para. 1**

### **PART 2** **U.K.**

#### THE GROUPS

##### Modifications etc. (not altering text)

- C1** Sch. 7A Pt. 2 modified (30.6.2008) by [The Value Added Tax \(Reduced Rate\) \(Smoking Cessation Products\) Order 2008 \(S.I. 2008/1410\)](#), arts. 13
- C1** [Sch. 7A Pt. 2](#) modifications by 2020 SI 728, art. 4 continued (with effect in accordance with s. 93(5)-(10) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), **s. 93(1)**

### <sup>F1</sup>GROUP 12 **U.K.**

#### CARAVANS

##### Textual Amendments

- F1** Sch. 7A Pt. 2 Group 12 inserted (6.4.2013) by [Finance Act 2012 \(c. 14\)](#), **Sch. 26 paras. 6(3), 7(2)**

- 2 The supply of such services as are described in paragraph 1(1) or 5(4) of Schedule 4 in respect of a caravan within item 1.]

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 2.