



Finance Act 2000

2000 CHAPTER 17

PART V

OTHER TAXES

Value added tax

135 Supplies to which reduced rate applies

- (1) Schedule 35 to this Act (which amends Schedule A1 to the Value Added Tax Act 1994 for the purpose of extending the range of supplies to which the reduced rate of value added tax applies) has effect.
- (2) The amendments made by that Schedule have effect in relation to supplies made on or after 1st April 2000.
- (3) Subsection (2) does not apply to the amendment made by paragraph 8(5) of that Schedule.

That amendment has effect in relation to supplies made after the day on which this Act is passed.