

Status: Point in time view as at 11/05/2001.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2001, Paragraph 2. (See end of Document for details)

SCHEDULES

SCHEDULE 31

VALUE ADDED TAX: RE-ENACTMENT OF REDUCED RATE PROVISIONS

PART 2

CONSEQUENTIAL AMENDMENTS

Value Added Tax Act 1994 (c.23)

- 2 In section 2 of the Value Added Tax Act 1994 (rate of VAT), in each of subsections (2) and (3) (power to vary rate by up to 25% for up to one year), after “for the time being in force” insert “ under this section ”.

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