



Finance Act 2009

2009 CHAPTER 10

PART 1

CHARGES, RATES, ALLOWANCES, ETC

Value added tax

9 Extension of reduced standard rate and anti-avoidance provision

- (1) The Value Added Tax (Change of Rate) Order 2008 (S.I. 2008/3020) (reducing standard rate of value added tax to 15 per cent) is to cease to be in force on 1 January 2010 (rather than ceasing to be in force on 1 December 2009 in accordance with section 2(2) of VATA 1994).
- (2) Schedule 3 contains—
 - (a) provision for a supplementary charge to value added tax on supplies spanning the date of the VAT change (see Parts 1 to 5), and
 - (b) minor amendments of provisions about orders changing the standard rate of value added tax (see Part 6).

Status:

Point in time view as at 01/01/2023.

Changes to legislation:

Finance Act 2009, Section 9 is up to date with all changes known to be in force on or before 27 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.