



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).