



# Finance Act 2021

## 2021 CHAPTER 26

### PART 3

#### OTHER TAXES

##### *Value added tax*

#### **92 Extension of temporary 5% reduced rate for hospitality and tourism sectors**

In Articles 2 and 5 of the Value Added Tax (Reduced Rate) (Hospitality and Tourism) (Coronavirus) Order 2020 (S.I. 2020/728), for “31st March 2021” substitute “ 30th September 2021 ”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2021, Section 92.