



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.