
STATUTORY INSTRUMENTS

2008 No. 3020

VALUE ADDED TAX

The Value Added Tax (Change of Rate) Order 2008

Made - - - - 24th November 2008
Laid before the House of
Commons - - - - 24th November 2008
Coming into force - - 1st December 2008

The Treasury make the following Order in exercise of the powers conferred by sections 2(2) and 21(7) of the Value Added Tax Act 1994⁽¹⁾:

(1) [1994 c.23](#); section 2(2) was amended by paragraph 2 of Schedule 31 to the Finance Act 2001 ([c.9](#)); section 21(7) was inserted by section of the Finance Act 1995 ([c.4](#)).