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STATUTORY INSTRUMENTS

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**2020 No. 728**

**VALUE ADDED TAX**

**The Value Added Tax (Reduced Rate) (Hospitality  
and Tourism) (Coronavirus) Order 2020**

<i>Made</i>	- - - -	<i>13th July 2020</i>
<i>Laid before the House of Commons</i>	- - - -	<i>14th July 2020</i>
<i>Coming into force</i>	- -	<i>15th July 2020</i>

The Treasury make the provisions in articles 1 to 4 of this Order in exercise of the powers conferred by sections 29A(3) and (4) and 96(9) of the Value Added Tax Act 1994 <sup>M1</sup>.

The Commissioners for Her Majesty's Revenue and Customs make the provisions in articles 1, 5 and 6 of this Order in exercise of the powers conferred by section 26B of the Value Added Tax Act 1994 <sup>M2</sup>.

**Marginal Citations**

- M1** [1994 c. 23](#). Section 29A was inserted by section 99(4) of the [Finance Act 2001 \(c. 9\)](#); section 96(9) was amended by section 99(6) of, and paragraph 5 of Schedule 31 to, the Finance Act 2001.
- M2** [Section 26B](#) was inserted by section 23(1) and (4) of the [Finance Act 2002 \(c. 23\)](#).

**Changes to legislation:**

There are currently no known outstanding effects for the The Value Added Tax (Reduced Rate) (Hospitality and Tourism) (Coronavirus) Order 2020, Introductory Text.