
STATUTORY RULES OF NORTHERN IRELAND

2004 No. 368

Price Marking Order (Northern Ireland) 2004

Change in Value Added Tax etc.

12. Where there is a change in the rate or coverage of VAT or any other tax, a trader who adjusts his prices in consequence may comply with the provisions of this Order –

- (a) by means of a general notice or notices for a period of 14 days from the date any such change takes effect, indicating that any products subject to that change are not for sale at the price indicated and that such price will be adjusted to take account of the change; and
- (b) if he continues to distribute any catalogue or sales literature printed or ordered to be printed before a change is announced and there is firmly attached to it a label which prominently states that some or all of the prices printed in it are to be adjusted to reflect the change, and
 - (i) the label includes sufficient information to enable consumers to establish the adjusted price of any product listed, or
 - (ii) the label refers to and is accompanied by a supplement which enables them to do so.