



Finance Act 1991

1991 CHAPTER 31

PART I

CUSTOMS AND EXCISE, VALUE ADDED TAX AND CAR TAX

CHAPTER II

VALUE ADDED TAX

13 Rate.

- (1) In section 9(1) of the ^{M1}Value Added Tax Act 1983 (rate of tax) for “15 per cent. there shall be substituted “ 17.50 per cent. ”
- (2) This section shall be deemed to have come into force on 1st April 1991.

Marginal Citations

M1 1983 c. 55.

Status:

Point in time view as at 01/04/1991. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1991, Section 13.