

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2001, Paragraph 3. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 31

#### VALUE ADDED TAX: RE-ENACTMENT OF REDUCED RATE PROVISIONS

##### PART 2

##### CONSEQUENTIAL AMENDMENTS

- 3 In section 62(1)(a)(i) of the Value Added Tax Act 1994 (penalty for giving incorrect certificate as to entitlement to reduced rate etc.), for “paragraph 1 of Schedule A1,” substitute “ any of the Groups of Schedule 7A, ”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2001, Paragraph 3.