

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2001, Paragraph 7. (See end of Document for details)*

---

## SCHEDULES

### SCHEDULE 31

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

##### PART 2

##### CONSEQUENTIAL AMENDMENTS

*Finance Act 2000 (c.17)*

7 In paragraph 9 of Schedule 6 to the Finance Act 2000 (climate change levy: meaning of “for domestic use”), after sub-paragraph (4) (power under section 2(1C) of the Value Added Tax Act 1994 (c. 23) to amend Schedule A1 to that Act includes power to make corresponding amendments to paragraph 9) there is inserted—

“(5) The power to make provision under section 29A(3) of the Value Added Tax Act 1994 varying Schedule 7A to that Act (charge at reduced rate) includes power to make provision for any appropriate corresponding variation of this paragraph.”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2001, Paragraph 7.