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STATUTORY INSTRUMENTS

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**2008 No. 1410**

The Value Added Tax (Reduced Rate)  
(Smoking Cessation Products) Order 2008

2. Schedule 7A to the Value Added Tax Act 1994 (charge at reduced rate)(1) is amended as follows.

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(1) Schedule 7A was inserted by section 99(5) of, and Schedule 31 to, the Finance Act 2001. Schedule 7A applies in place of Schedule A1 in relation to supplies made, and acquisitions and importations taking place, on or after 1st November 2001. Schedule 7A has been amended but the amendments are not relevant to this Order save as described in footnote (c).