

**2008 No. 1410**

**VALUE ADDED TAX**

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

<i>Made</i>	- - - -	<i>2nd June 2008</i>
<i>Laid before the House of Commons</i>		<i>3rd June 2008</i>
<i>Coming into force</i>	- -	<i>30th June 2008</i>

The Treasury make the following Order in exercise of the powers conferred by section 29A of the Value Added Tax Act 1994(a):

1. This Order may be cited as the Value Added Tax (Reduced Rate) (Smoking Cessation Products) Order 2008 and comes into force on 30th June 2008.

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

3. The reduced rate provided for in Group 11 (smoking cessation products)(c) shall have effect in relation to supplies made on or after 1st July 2008.

*Claire Ward*  
*Dave Watts*

2nd June 2008

Two of the Lords Commissioners of Her Majesty's Treasury

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(a) 1994 c.23; section 29A was inserted by section 99(4) of the Finance Act 2001 (c.9).  
(b) 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).  
(c) Group 11 was inserted by S.I. 2007/1601 which made other amendments that are not relevant to this Order.

## **EXPLANATORY NOTE**

*(This note is not part of the Order)*

This Order, which comes into force on 30th June 2008, amends Schedule 7A to the Value Added Tax Act 1994.

Article 3 of the Order provides that the reduced rate provided for in Group 11 (smoking cessation products) shall continue to have effect in relation to supplies made on or after 1 July 2008.

An impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

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