

---

STATUTORY INSTRUMENTS

---

**2008 No. 3020**

**The Value Added Tax (Change of Rate) Order 2008**

**3.** In section 2(1) (rate of VAT)(**1**), the rate of tax charged by virtue of that section shall be decreased by  $14\frac{2}{7}$  per cent.

---

**(1)** Section 2(1) was amended by section 21(2) and (6) of the Finance Act [1995 \(c.4\)](#) and section 99(2) and (3) of the Finance Act [2001 \(c. 9\)](#).