

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.