



# Value Added Tax Act 1994

## 1994 CHAPTER 23

### PART II

#### RELIEFS, EXEMPTIONS AND REPAYMENTS

*Reliefs etc. generally available*

#### [<sup>F1</sup>29A Reduced rate

(1) VAT charged on—

- (a) any supply that is of a description for the time being specified in Schedule 7A, or
  - (b) any equivalent <sup>F2</sup>... importation,
- shall be charged at the rate of 5 per cent.

[<sup>F3</sup>(2) The reference in subsection (1) to an equivalent importation, in relation to any supply that is of a description for the time being specified in Schedule 7A, is a reference to any importation of any goods the supply of which would be such a supply.]

(3) The Treasury may by order vary Schedule 7A by adding to or deleting from it any description of supply or by varying any description of supply for the time being specified in it.

(4) The power to vary Schedule 7A conferred by subsection (3) above may be exercised so as to describe a supply of goods or services by reference to matters unrelated to the characteristics of the goods or services themselves. In the case of a supply of goods, those matters include, in particular, the use that has been made of the goods.]

#### Textual Amendments

**F1** S. 29A inserted (11.5.2001 with effect as mentioned in [s. 99\(7\)\(c\)](#) of the amending Act) by [2001 c. 9, s. 99\(4\)](#)

**F2** Words in s. 29A(1)(b) omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), [s. 57\(3\)](#), [Sch. 8 para. 28\(2\)](#) (with [Sch. 8 para. 99](#)) (with savings and transitional provisions in

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**Changes to legislation:** There are currently no known outstanding effects for the Value Added Tax Act 1994, Section 29A. (See end of Document for details)

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- S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), **21**), S.I. 2020/1545, **Pt. 4** and 2020 c. 26, **Sch. 2 para. 7(7)-(9)**); S.I. 2020/1642, **reg. 4(b)** (with reg. 7)
- F3** S. 29A(2) substituted (31.12.2020) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), **Sch. 8 para. 28(3)** (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), **21**), S.I. 2020/1545, **Pt. 4** and 2020 c. 26, **Sch. 2 para. 7(7)-(9)**); S.I. 2020/1642, **reg. 4(b)** (with reg. 7)

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1994, Section 29A.