

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2001, Paragraph 4. (See end of Document for details)

SCHEDULES

SCHEDULE 31

VALUE ADDED TAX: RE-ENACTMENT OF REDUCED RATE PROVISIONS

PART 2

CONSEQUENTIAL AMENDMENTS

- 4 (1) Section 88 of the Value Added Tax Act 1994 (supplies spanning change of rate etc.) is amended as follows.
- (2) In subsection (1) (section applies where there is a change in the rate of VAT in force under section 2 or the descriptions of exempt or zero-rated supplies or acquisitions)—
 - (a) after “section 2” insert “ or 29A ”, and
 - (b) for “or zero-rated” (in both places) substitute “, zero-rated or reduced-rate”.
- (3) In subsection (2) (election to disregard time of supply rules), after “any question whether it is zero-rated or exempt” insert “ or a reduced-rate supply”.
- ^{F1}(4)
- ^{F2}(5)

Textual Amendments

F1 Sch. 31 para. 4(4) repealed (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), [Sch. 8 para. 132\(c\)](#) (with savings and transitional provisions in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](#))

F2 Sch. 31 para. 4(5) repealed (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), [Sch. 8 para. 132\(c\)](#) (with savings and transitional provisions in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](#))

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