

2020 No. 1413

VALUE ADDED TAX

**The Value Added Tax (Reduced Rate) (Hospitality and Tourism)
(Extension of Time Period) (Coronavirus) Order 2020**

Made - - - - at 9.44 a.m. on 3rd December 2020

Laid before the House of Commons at 1.30 p.m. on 3rd December 2020

Coming into force - - - - 11th January 2021

The Treasury make the provision in article 2 of this Order in exercise of the powers conferred by section 29A(3) of the Value Added Tax Act 1994(a).

The Commissioners for Her Majesty's Revenue and Customs make the provision in article 2 of this Order in exercise of the powers conferred by section 26B of the Value Added Tax Act 1994(b).

Citation and commencement

1. This Order may be cited as the Value Added Tax (Reduced Rate) (Hospitality and Tourism) (Extension of Time Period) (Coronavirus) Order 2020 and comes into force on 11th January 2021.

Amendment of the Value Added Tax (Reduced Rate) (Hospitality and Tourism) (Coronavirus) Order 2020

2. In Articles 2 and 5 of the Value Added Tax (Reduced Rate) (Hospitality and Tourism) (Coronavirus) Order 2020(c), for "12th January 2021" substitute "31st March 2021".

2nd December 2020 *James Morris*
Maggie Throup
Two of the Lords Commissioners of Her Majesty's Treasury

At 9.44 a.m. on 3rd December 2020 *Justin Holliday*
Penny Ciniewicz
Two of the Commissioners for Her Majesty's Revenue and Customs

(a) 1994 c. 23. Section 29A was inserted by section 99(4) of the Finance Act 2001 (c. 9).
(b) Section 26B was inserted by section 23(1) and (4) of the Finance Act 2002 (c. 23).
(c) 2020/728.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Value Added Tax (Reduced Rate) (Hospitality and Tourism) (Coronavirus) Order 2020 (S.I. 2020/728) to extend the period during which the reduced rate relief will apply.

It also extends the period during which the consequential changes to the flat-rate scheme for small businesses in regulation 55K of the Value Added Tax Regulations 1995 (S.I. 1995/2518) will apply.

The relief is extended in response to the continuing coronavirus health emergency. The reduced rate relief and the consequential changes to the flat-rate scheme will now both have effect until 31st March 2021.

A Tax Information and Impact Note covering this instrument was published on 15th July 2020 alongside the Value Added Tax (Reduced Rate) (Hospitality and Tourism) (Coronavirus) Order 2020 (S.I. 2020/728) and is available on the website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>. It remains an accurate summary of the impacts that apply to this instrument.

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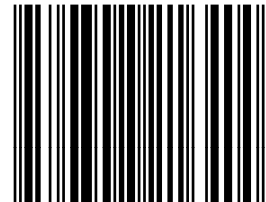
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