

1976 No. 2029

VALUE ADDED TAX

The Value Added Tax (Sewerage Services and Water)
Order 1976

Made - - - - - 29th November 1976

Laid before the House of Commons 6th December 1976

Coming into Operation - - - 1st January 1977

The Treasury, in exercise of the powers conferred on them by sections 12(4) and 43(1) of the Finance Act 1972(a), hereby make the following Order:—

1. This Order may be cited as The Value Added Tax (Sewerage Services and Water) Order 1976 and shall come into operation on 1st January 1977.

2. The Interpretation Act 1889(b) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

3. Schedule 4 to the Finance Act 1972 as amended(c) shall be varied by substituting for Group 2 thereof the following:—

“GROUP 2—SEWERAGE SERVICES AND WATER

Item No.

1. Services of—
 - (a) reception, disposal or treatment of foul water or sewage in bulk; and
 - (b) emptying of cesspools, septic tanks or similar receptacles.
2. Water other than—
 - (a) distilled water, deionised water and water of similar purity; and
 - (b) water comprised in the excepted items set out in Group 1.”

T. E. Graham,
Donald R. Coleman,

Two of the Lords Commissioners
of Her Majesty's Treasury.

29th November 1976.

EXPLANATORY NOTE

(This Note is not part of the Order)

This Order varies the existing Group 2 (Water) of Schedule 4 to the Finance Act 1972 by extending zero-rating for value added tax to supplies of services of reception, disposal or treatment of sewage and of the emptying of cesspools and similar receptacles.

(a) 1972 c. 41.

(b) 1889 c. 63.

(c) The relevant amending instrument is S.I. 1976/128 (1976 I, p. 367).