
STATUTORY INSTRUMENTS

1991 No. 2534

VALUE ADDED TAX

The Value Added Tax (Piped Gas) (Metrication) Order 1991

<i>Made</i>	- - - -	<i>7th November 1991</i>
<i>Laid before the House of Commons</i>	- - - -	<i>8th November 1991</i>
<i>Coming into force</i>		
<i>except for article 2(3)</i>		<i>30th November 1991</i>
<i>article 2(3)</i>		<i>31st December 1999</i>

The Treasury, in exercise of the powers conferred on them by sections 16(4) and 48(6) of the Value Added Tax Act 1983⁽¹⁾ and of all other powers enabling them in that behalf, hereby make the following Order:

1. This Order may be cited as the Value Added Tax (Piped Gas) (Metrication) Order 1991 and shall come into force on 30th November 1991 save that paragraph 3 of article 2 shall come into force on 31st December 1999.

2. –

(1) Paragraph (c) of note (2) to Group 7 (Fuel and Power for Domestic or Charity Use) of Schedule 5 to the Value Added Tax Act 1983⁽²⁾ shall be varied in accordance with paragraphs (2) and (3) below.

(2) At the end of that paragraph, there shall be added the words “or, if the supplier charges for the gas by reference to the number of kilowatt hours supplied, 4397 kilowatt hours a month”.

(3) In that paragraph, the words “150 therms a month or, if the supplier charges for the gas by reference to the number of kilowatt hours supplied,” shall be deleted.

(1) 1983 c. 55.

(2) The whole of Group 7 was substituted by section 21 of the Finance Act 1989 (c. 26).

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

7th November 1991

Sydney Chapman
Nicholas Baker
Two of the Lords Commissioners of Her
Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the provision which zero-rates all supplies of piped gas provided at a rate of 150 therms or less per month. From 30th November 1991, the measurement will include a metric equivalent of 4397 kilowatt hours. From 31st December 1999, the unit of measurement will be confined to kilowatt hours. This change is made in order to comply with EC Council Directive 80/181, as amended by Directive 89/617, which requires Member States to replace some references in legislation to most imperial measurements by metric counterparts.