
STATUTORY INSTRUMENTS

2019 No. 958

VALUE ADDED TAX

**The Value Added Tax (Reduced Rate)
(Energy-Saving Materials) Order 2019**

Approved by the House of Commons

<i>Made</i>	- - - -	<i>20th May 2019</i>
<i>Laid before the House of Commons</i>	- -	<i>21st May 2019</i>
<i>Coming into force</i>		<i>1st October 2019</i>

**THE VALUE ADDED TAX (REDUCED RATE)
(ENERGY-SAVING MATERIALS) ORDER 2019**

1. Citation, commencement and effect
2. Amendment of Group 2 of Schedule 7A to the Value Added Tax Act 1994
3. For items 1 and 2 substitute— The supply of services of installing energy-saving materials in residential...
4. After “NOTES” (and before the italic heading “Meaning of energy-saving...
5. In Note 1 (meaning of “energy-saving materials”) omit paragraphs (f)...
6. After Note 3 insert— Meaning of “qualifying person” For the purposes of this Group “qualifying person” has the...
Signature
Explanatory Note