
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 Treasury make the following Order in exercise of the power conferred by sections 29A and 96(9) of the Value Added Tax Act 1994⁽¹⁾.

⁽¹⁾ 1994 c. 23; section 29A was inserted by section 99(4) of the Finance Act 2001 (c. 9) and section 96(9) was amended by section 99(6) of, and paragraph 5 of Part 2 of Schedule 31 to, that Act.