

SCHEDULES

<sup>F1</sup>SCHEDULE 7A

CHARGE AT REDUCED RATE

Textual Amendments

- F1** Sch. 7A inserted (11.5.2001 with effect as mentioned in s. 99(7)(a) of the amending Act) by 2001 c. 9, s. 99(5)(7)(a), **Sch. 31 Pt. 1 para. 1**

PART 2

THE GROUPS

Modifications etc. (not altering text)

- C1** Sch. 7A Pt. 2 modified (30.6.2008) by The Value Added Tax (Reduced Rate) (Smoking Cessation Products) Order 2008 (S.I. 2008/1410), arts. 13
- C1** Sch. 7A Pt. 2 modifications by 2020 SI 728, art. 4 continued (with effect in accordance with s. 93(5)-(10) of the amending Act) by Finance Act 2021 (c. 26), **s. 93(1)**

GROUP 2 — INSTALLATION OF ENERGY-SAVING MATERIALS [<sup>F1</sup>FROM 1ST APRIL 2027]

Textual Amendments

- F1** Words in Sch. 7A Pt. 2 Group 2 heading substituted (1.5.2023) by The Value Added Tax (Installation of Energy-Saving Materials) Order 2023 (S.I. 2023/376), arts. 1, **4(3)(a)**

<sup>F1</sup> ...

<sup>F1</sup>A1. ....

Textual Amendments

- F1** Sch. 7A Pt. 2 Group 2 Note A1 and heading omitted (1.5.2023) by virtue of The Value Added Tax (Installation of Energy-Saving Materials) Order 2023 (S.I. 2023/376), arts. 1, **4(3)(d)(i)**

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph A1.