

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 6. (See end of Document for details)

SCHEDULES

^{F1}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 1 — SUPPLIES OF DOMESTIC FUEL OR POWER

Other supplies that are for domestic use

- 6 For the purposes of this Group supplies not within paragraph 5 are for domestic use if and only if the goods supplied are for use in—
- (a) a building, or part of a building, that consists of a dwelling or number of dwellings;
 - (b) a building, or part of a building, used for a relevant residential purpose;
 - (c) self-catering holiday accommodation;
 - (d) a caravan; or
 - (e) a houseboat.

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 6.