

*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

### <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 7 — [<sup>F1</sup>RESIDENTIAL RENOVATIONS AND ALTERATIONS]

##### Textual Amendments

- F1** Sch. 7A Pt. 2 Group 7 Title substituted (1.6.2002) by virtue of [The Value Added Tax \(Reduced Rate\) Order 2002 \(S.I. 2002/1100\)](#), [art. 5\(a\)](#)

#### *Meaning of “building materials”*

- 6 In this Group “building materials” has the meaning given by Notes (22) and (23) of Group 5 to Schedule 8 (zero-rating of construction and conversion of buildings).

**Changes to legislation:**

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