

**1974 No. 2080****VALUE ADDED TAX****The Value Added Tax (Fuel and Power) Order 1974**

*Made* - - - 11th December 1974

*Laid before the House of Commons* 11th December 1974

*Coming into Operation* 1st January 1975

The Treasury, in exercise of the powers conferred on them by section 12(4) of the Finance Act 1972(a) hereby make the following Order:—

1. This Order may be cited as The Value Added Tax (Fuel and Power) Order 1974 and shall come into operation on 1st January 1975.

2.(a) The Interpretation Act 1889(b) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

(b) In this Order the words “the Schedule” shall mean Schedule 4 to the Finance Act 1972 as amended(c).

3. The following shall be substituted for Group 7 of the Schedule:—

“GROUP 7—FUEL AND POWER

Item No.

1. Coal, coke and other solid substances held out for sale solely as fuel.
2. Coal gas, water gas, producer gases and similar gases.
3. Petroleum gases and other gaseous hydrocarbons, whether in a gaseous or liquid state.
4. Hydrocarbon oil within the meaning of the Hydrocarbon Oil (Customs & Excise) Act 1971(d).
5. Electricity, heat and air-conditioning.
6. Lubricating oils other than those included in item 4.

Notes:

(1) Item 1 shall be deemed to include combustible materials put up for sale for kindling fires but shall not include matches upon which a duty of customs or excise has been or is to be charged.

(2) “Lubricating oils” means agents for lubrication which are neither:—

(a) solid or semi-solid at a temperature of 60°F, nor

(b) gaseous at a temperature of 60°F and under a pressure of one atmosphere.

(a) 1972 c. 41.

(b) 1889 c. 63.

(c) The relevant amending instrument is S.I. 1974/1146 (1974 II, p. 4374).

(d) 1971 c. 12.

(3) Items 2 and 3 do not include any gas (within the meaning of section 3 of the Finance Act 1971(a) for use as fuel in road vehicles and on which a duty of excise has been charged or is chargeable.

(4) Item 4 does not include hydrocarbon oil on which a duty of customs or excise has been or is to be charged without relief from, or rebate of, such duty by virtue of the provisions of the Hydrocarbon Oil (Customs & Excise) Act 1971.”.

11th December 1974.

*M. Cocks,*  
*J. Dormand,*  
Two of the Lords Commissioners  
of Her Majesty's Treasury

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#### EXPLANATORY NOTE

*(This Note is not part of the Order.)*

This Order extends the zero-rate for value added tax to supplies of wood logs, firewood and other solid fuels which are not already zero-rated. The existing zero-rate covers supplies of coal, coke and other solid mineral fuels.

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(a) 1971 c. 68.

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