
STATUTORY INSTRUMENTS

1996 No. 1661

The Value Added Tax (Anti-avoidance (Heating)) Order 1996

2. Group 2 of Schedule 8 to the Value Added Tax Act 1994 (sewerage services and water) shall be varied as follows—

(a) the word “and” at the end of paragraph (a) of item 2 shall be omitted; and

(b) there shall be added after paragraph (b) of that item—

“and

(c) water which has been heated so that it is supplied at a temperature higher than that at which it was before it was heated.”