

---

STATUTORY INSTRUMENTS

---

**1996 No. 1661**

**VALUE ADDED TAX**

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

*Approved by the House of Commons*

*Made - - - - 26th June 1996*

*Laid before the House of*

*Commons - - - - 26th June 1996*

*Coming into force in accordance with article 1*

The Treasury, in exercise of the powers conferred on them by section 30(4) of the Value Added Tax Act 1994<sup>(1)</sup> and of all other powers enabling them in that behalf, hereby make the following Order:

1. This Order may be cited as the Value Added Tax (Anti-avoidance (Heating)) Order 1996 and shall apply in relation to any supply made on or after 27th June 1996 and any acquisition or importation taking place on or after that date.

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.”

*Michael Bates*

*Liam Fox*

Two of the Lords Commissioners of Her Majesty's Treasury

26th June 1996

**Status:** *This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

---

## **EXPLANATORY NOTE**

*(This note is not part of the Order)*

This Order, which applies to supplies, acquisitions and importations taking place on or after 27th June 1996, varies Group 2 of Schedule 8 to the Value Added Tax Act 1994 ([c. 23](#)) so as to remove from the zero rate a supply of heated water, and correspondingly makes acquisitions and importations of heated water chargeable to VAT at the standard rate.