
STATUTORY INSTRUMENTS

2019 No. 958

**The Value Added Tax (Reduced Rate)
(Energy-Saving Materials) Order 2019**

Citation, commencement and effect

1.—(1) This Order may be cited as the Value Added Tax (Reduced Rate) (Energy-Saving Materials) Order 2019 and comes into force on 1st October 2019.

(2) The amendments made by this Order have effect in relation to supplies made on or after 1st October 2019, except for—

- (a) supplies paid for before that date, and
- (b) supplies made pursuant to a contract entered into before that date.