
STATUTORY INSTRUMENTS

2023 No. 376

The Value Added Tax (Installation of Energy-Saving Materials) Order 2023

Installation of energy-saving materials from 1st April 2027

4.—(1) Schedule 7A (charge at reduced rate)(1) is amended as follows.

(2) In the table in Part 1 (index), for “Energy-saving materials: installation in Northern Ireland” substitute “Installation of energy-saving materials from 1st April 2027”.

(3) In Part 2 (the Groups), in Group 2 (installation of energy-saving materials in Northern Ireland)

(a) in the heading, for “in Northern Ireland” substitute “from 1st April 2027”;

(b) for items 1 and 2 substitute—

“1. Relevant supplies of services of installing energy-saving materials in residential accommodation.

2. Relevant supplies of energy-saving materials by a person who installs those materials in residential accommodation.”;

(c) omit item 3;

(d) in the notes—

(i) omit note A1 (and the heading before it);

(ii) in note 1, after paragraph (e) insert—

“(f) wind turbines;

(g) water turbines.”;

(iii) omit note 4 (and the heading before it);

(iv) omit note 5 (and the heading before it);

(v) at the end insert—

“*Meaning of “relevant supplies”*

6. For the purposes of this Group “relevant supplies” means supplies made on or after 1st April 2027.”.

(1) Schedule 7A was inserted by section 99(5) of, and paragraph 1 of Schedule 31 to, the Finance Act 2001 (c. 9). Relevant amending instruments are [S.I. 2002/1100](#), [2019/958](#) and [2022/361](#).