

---

STATUTORY INSTRUMENTS

---

**2024 No. 24**

**VALUE ADDED TAX**

**The Value Added Tax (Installation of  
Energy-Saving Materials) Order 2024**

<i>Made</i>	- - - -	<i>10th January 2024</i>
<i>Laid before the House of Commons</i>	- -	<i>11th January 2024</i>
<i>Coming into force</i>		<i>1st February 2024</i>

**THE VALUE ADDED TAX (INSTALLATION OF  
ENERGY-SAVING MATERIALS) ORDER 2024**

1. Citation and commencement
  2. Installation of energy-saving materials from 1st April 2027
  3. Installation of energy-saving materials before 31st March 2027
- Signature  
Explanatory Note