

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 4. (See end of Document for details)*

## SCHEDULES

### <sup>F1</sup>SCHEDULE 7A

#### CHARGE AT REDUCED RATE

##### Textual Amendments

- F1** Sch. 7A inserted (11.5.2001 with effect as mentioned in s. 99(7)(a) of the amending Act) by 2001 c. 9, s. 99(5)(7)(a), **Sch. 31 Pt. 1 para. 1**

#### PART 2

#### THE GROUPS

##### Modifications etc. (not altering text)

- C1** Sch. 7A Pt. 2 modified (30.6.2008) by [The Value Added Tax \(Reduced Rate\) \(Smoking Cessation Products\) Order 2008 \(S.I. 2008/1410\)](#), arts. 13
- C1** [Sch. 7A Pt. 2](#) modifications by 2020 SI 728, art. 4 continued (with effect in accordance with s. 93(5)-(10) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), s. **93(1)**

#### GROUP 2 — INSTALLATION OF ENERGY-SAVING MATERIALS [<sup>F1</sup>FROM 1ST APRIL 2027]

##### Textual Amendments

- F1** Words in [Sch. 7A Pt. 2](#) Group 2 heading substituted (1.5.2023) by [The Value Added Tax \(Installation of Energy-Saving Materials\) Order 2023 \(S.I. 2023/376\)](#), arts. 1, **4(3)(a)**

<sup>F1</sup> ...

<sup>F1</sup>4. ....

##### Textual Amendments

- F1** [Sch. 7A Pt. 2](#) Group 2 Note 4 and heading omitted (1.5.2023) by virtue of [The Value Added Tax \(Installation of Energy-Saving Materials\) Order 2023 \(S.I. 2023/376\)](#), arts. 1, **4(3)(d)(iii)**

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