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STATUTORY INSTRUMENTS

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**2022 No. 361**

**VALUE ADDED TAX**

**The Value Added Tax (Installation of  
Energy-Saving Materials) Order 2022**

*Made* - - - - at 11.20 a.m. on  
23rd March 2022  
*Laid before the House of* at 3.00 p.m. on 23rd  
*Commons* - - March 2022  
*Coming into force in accordance with articles 2 and*  
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**THE VALUE ADDED TAX (INSTALLATION OF  
ENERGY-SAVING MATERIALS) ORDER 2022**

1. Citation and Commencement
  2. Articles 1 to 7 come into force on 1st April...
  3. Article 8 comes into force on 1st April 2027.
  4. Amendments to the Value Added Tax Act 1994
  5. Installation of energy-saving materials: Northern Ireland
  6. Installation of energy-saving materials: England and Wales and Scotland from 1 April 2022 to 31 March 2027
  7. (1) Schedule 8 (zero-rating) is amended as follows.
  8. Installation of energy-saving materials: England and Wales and Scotland from 1 April 2027
- Signature  
Explanatory Note