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STATUTORY INSTRUMENTS

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**2023 No. 376**

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

**Installation of energy-saving materials from 1st May 2023 to 31st March 2027 in Northern Ireland**

3.—(1) Schedule 8 (zero rating)(**1**) is amended as follows.

(2) In the table in Part 1 (index), in the entry for “energy-saving materials”, after “2027” insert “, and in Northern Ireland from 1st May 2023 to 31st March 2027”.

(3) In Part 2 (the Groups), in Group 23 (installation of energy-saving materials in England and Wales and Scotland from 1st April 2022 to 31st March 2027)—

- (a) in the heading, at the end insert “, and in Northern Ireland from 1st May 2023 to 31st March 2027”;
- (b) in items 1 and 2, in each place it occurs, omit “in England and Wales and Scotland”;
- (c) in note 3, for “on or after 1st April 2022 and before 1st April 2027” substitute—
  - “\_\_
  - (a) where the residential accommodation is in England, Wales or Scotland, on or after 1st April 2022 and before 1st April 2027; and
  - (b) where the residential accommodation is in Northern Ireland, on or after 1st May 2023 and before 1st April 2027”.

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(1) Schedule 8 was relevantly amended by [S.I. 2022/361](#), which added Group 23.