
STATUTORY INSTRUMENTS

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
3

**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