

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: Zero-rated supplies of goods and services. (See end of Document for details)

SCHEDULES

SCHEDULE 13

TRANSITIONAL PROVISIONS AND SAVINGS

Extent Information

E1 Sch. 13 para. 23 extends to the Isle of Man.

GROUP 4A

FUEL AND POWER FOR DOMESTIC OR CHARITY USE

Zero-rated supplies of goods and services

- 8 (1) A supply of services made after the commencement of this Act in pursuance of a legally binding obligation incurred before 21st June 1988 shall if—
- (a) the supply fell within item 2 of Group 8A of Schedule 5 to the 1983 Act immediately before 1st April 1989, and
 - (b) it was by virtue of paragraph 13(1) of Schedule 3 to the ^{M1}Finance Act 1989 a zero-rated supply,
- be a zero-rated supply for the purposes of this Act.
- (2) Where a grant, assignment or other supply is zero-rated by virtue of this paragraph, it is not a relevant zero-rated supply for the purposes of [^{F1}Part 2 of Schedule 10].

Textual Amendments

F1 Words in Sch. 13 para. 8(2) substituted (with effect in accordance with art. 1(2) of the amending S.I.) by [The Value Added Tax \(Buildings and Land\) Order 2008 \(S.I. 2008/1146\)](#), art. 1(1), [Sch. 1 para. 5\(a\)](#) (with Sch. 2)

Marginal Citations

M1 1989 c. 26.

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